

P-Card Manual



Board of Regents
University System of Georgia
February 2007

TABLE OF CONTENTS

GENERAL INFORMATION

Limitations on Vendors	1
Merchant Activity Type Limits	1
Card Expiration and Reissue	1
Returning Purchasing Cards	2

CARDHOLDER INFORMATION

Who May Have a P-Card?	2
Cardholder Responsibilities	2
The P-Card Can Be Revoked If	3

USING THE CARD

What Can I Buy?	4
What Can I Not Buy?	4
Cardholder Spending Limits	5
Sales Tax	5
How Can I Use the P-Card?	5
Telephone Orders	6
Fax/Mail Orders	6
Web Purchases	6
Over the Counter	7
Disputes	7
Returns, Damaged Goods, Credit	8

PURCHASING CARD DOCUMENTATION AND REPORTING

P-Card Statements	9
Expense Submission to the Office of Business Services	9

YEAR END ISSUES AND AUDITS

Year End Procedures	10
Auditing P-Card Activity	10

APPENDIX	11
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GENERAL INFORMATION

The Department of Administrative Services (DOAS) State Purchasing awards the contract for statewide Purchasing Card services. The current vendor is Bank of America and the contract number is SWC 69695. The contract document can be accessed at <http://www.doas.state.ga.us>, and is an excellent source for information that may not be addressed in this manual. Once at the website: Click on “Procurement,” “Agency Guidelines and Procedures,” “P-Card Manual.” The University System Office participates in offering Purchasing Cards (P-Card) as a flexible purchasing tool for quickly and efficiently purchasing and paying for small dollar items. The P-Card reduces the paperwork and processing time for the cardholder, as well as Accounts Payable and Procurement. The consolidated payment from Bank of America to vendors provides additional cost and time savings.

The purpose of this document is to provide instructions for the issuance and use of the P-Card along with instructions for documentation, reconciliation, and review.

Limitations on Vendors

Cardholders must not make P-Card purchases from friends or relatives where cardholder has a financial interest.

Cardholders must not accept any gift from any source when it is offered, or appears to be offered, to influence the decision-making regarding P-Card purchases.

Merchant Activity Type Limits

Specific types of businesses identified by a Standard Industrial Classification (SIC) Codes are restricted on the P-Card.

Card Expiration and Reissue

Bank of America will reissue P-Cards every 24 months to each active cardholder. Bank of America will forward to the Office of Business Services at least three months prior to the expiration of each credit card, a card reissue report that lists each active card schedule for renewal. The Office of Business Services must inform Bank of America in writing within 30 working days of receipt of the report which P-Cards should be reissued. No P-Cards will be reissued without written approval of the Office of Business Services.

Returning Purchasing Cards

The P-Card is the property of the State of Georgia. Upon termination or retirement, the card must be surrendered to the Office of Business Services.

CARDHOLDER INFORMATION

Who May Have a P-Card?

- P-Cards are assigned to individuals selected by the Chancellor or Senior Vice Chancellors through the Office of Business Services
- Generally assigned to individuals who have separate operating budgets
- Must be familiar with DOAS purchasing
- Must attend end user training
- Must sign a Purchasing Card Agreement (*Attachment A*)
- P-Cards are issued in the employees name with “Board of Regents” on the card
- P-Cards are administered through the Office of Business Services.

Cardholder Responsibilities

- Sign the back of the P-Card
- Ensure the P-Card is used for legitimate business purposes only
- Maintain the P-Card in a secure location at all times
- Do not allow other individuals to use the P-Card
- Ensure that sales tax is not charged when making a purchase with the P-Card
- Adhere to the purchase limits and restrictions of the P-Card and ensure the total transaction amount of any single purchase does not exceed personal limit

- Obtain a receipt and/or packing slip for all transactions
- Reconcile the statement to the receipts and/or packing slips each month
- Submit a reconciled Procurement Card Summary form, (*Attachment B*), with attached receipts and/or packing slips to the Office of Business Services.
- Attempt to resolve billing disputes directly with suppliers. If unable to resolve the dispute the cardholder should complete the Procurement Dispute Form, (*Attachment D*), and fax to Bank of America at 1-888-678-6046 (See page 7 for more information.)
- Ensure that appropriate credits for reported disputed items or billing errors appear on subsequent statements
- ***Immediately*** report lost or stolen cards to Bank of America at 1-888-449-2273 and notify Business Services at first opportunity. A lost or stolen card should be reported to Bank of America Card Services Customer Service 24 hours a day, 365 days a year. Lost cards reported by telephone are blocked immediately. A replacement card must be requested through the Office of Business Services
- ***Immediately*** report unauthorized or fraudulent charges to Bank of America at 1-888-449-2273 and notify the Office of Business Services at 404-657-9889.
- Return the P-Card to the Office of Business Services upon termination of employment from the Board of Regents
- Complete periodic surveys to rate the effectiveness of the P-Card process and suggest areas for improvement

The P-Card Can Be Revoked If:

- The cardholder accepts a cash refund from a vendor for returned items
- Card is used for personal or unauthorized purposes
- An individual other than the cardholder uses the card
- A purchase is split to circumvent the limitations of the card. The P-Card cannot be used to circumvent the State of Georgia Purchasing Laws and Regulations. The order of precedence for ordering a product or service as stated on page 3-1 of the Georgia Procurement Manual (<https://www.doas.state.ga.us>) is as follows:
 1. Statewide Contracts
 2. Agency Contracts

3. DOAS Supply Services
 4. Georgia Correctional Industries (GCI) or Georgia Enterprises
 5. Open Market Purchases
- Receipts are not provided for all transactions
 - Procurement Card Summary form (*Attachment B*) is not submitted by the monthly deadline

USING THE CARD

What can I buy?

- Office supplies not stocked in Office Resources or the applicable storage area for your department
- Subscriptions
- Membership Dues
- Registration for conferences and workshops
- Software
- Non-Inventory items up \$2,499.00

What can I not buy?

- Lodging
- Airline Tickets
- Entertainment – food or drink
- Copiers
- Computer Equipment or peripherals
- Equipment valued at \$2,499.00 and greater

- Gasoline
- Personal Items
- Professional Services

Cardhold Spending Limits

Adjustable limits per card include:

- Dollar amount limit per transaction = \$2,499.00
- Dollar amount limit per day = \$2,499.00
- Dollar amount limit per month = varies by cardholder

Current limits are set at \$2,499.00 per day and either \$10,000, \$15,000, \$20,000 per month depending on the cardholders authority limit.

Sales Tax

The Board of Regents is a tax-exempt entity.

The cardholder should be sure to make the vendor aware of our tax-exempt status. Tax-exempt forms are available from either the Office of Business Services or Office Resources. The forms can be mailed, faxed or hand delivered to the vendor.

A copy of a sales exempt form is included in this document as Attachment E.

How Can I Use the P-Card?

- Telephone Orders
- FAX/Mail Orders
- WEB Purchases
- Over the Counter

Telephone Orders

- Quicker delivery
- Obtain information on products and availability at the time of the order

To Place a Telephone Order

- Have your P-Card ready before placing the call
- Always ask for the education/government sales representative
- Inform the vendor of tax exempt status
- Be sure to specify the shipping address to the vendor
- Complete all information on Purchase Card Activity Log (*Attachment C*)

Fax/Mail Orders

- Catalog Orders
- Subscriptions
- Book Orders
- Supplies

When mailing or faxing an order, be sure to complete all information needed on the order form and keep a copy for your records. For subscriptions, this may be the only receipt provided.

Double-check the ship to address. Some catalogs and reorder cards already have an address on them.

If necessary, fax or mail a tax-exempt certificate.

Complete the Purchase Card Activity Log. (*Attachment C*)

Web Purchases

- Book Orders
- Registrations

- Office Supplies

Print out completed registration forms, confirmations, and invoices to be used as supporting documentation

Complete the Purchase Card Activity Log (*Attachment C*)

Over the Counter

- No shipping charges
- Eliminates risk of receiving incorrect or damaged merchandise
- Follow proper internal procedures from your department to obtain authorization to make the purchase
- Be certain that the amount total does not exceed your card's single purchase limit
- Ensure that no sales tax is charged
- Obtain a receipt at time of purchase
- Complete the Purchase Card Activity Log upon return (*Attachment C*)

Disputes

Upon discovery of an incorrect amount charged for goods or materials received or a questionable purchase transaction appearing on a statement, the cardholder must immediately seek resolution with the vendor. Also, notify the Office of Business Services of any disputes. If no resolution can be made, a Procurement Dispute Form, (*Attachment D*), should be completed by the cardholder and faxed to Bank of America at 1-888-678-6046. Also, forward a copy of the completed form to the Office of Business Services. (FAX number 404-657-5977)

If the disputed charge involves sales tax charged erroneously by the vendor, the amount of the tax cannot be disputed through Bank of America. Cardholders should make every effort to obtain a credit from the vendor for the amount of the tax.

As stated in the Cardholder Responsibilities on page 3, it is the Cardholder's responsibility to ensure that appropriate credits for reported disputed items or billing errors appear on subsequent statements.

Returns, Damaged Goods, Credit

If goods purchased with the P-Card need to be returned the cardholder should work directly with the supplier.

Helpful Tips:

Always retain boxes, containers, packing materials, packing slips, etc. until it is certain that the goods will not be returned.

Some items such as software cannot be returned without the original packing materials

Read all enclosed instructions carefully. Phone numbers and special instructions are often included on packing slips or delivery receipts.

Many suppliers require a “Return Authorization Number” before they will accept a return. If this information is not provided with the return, the package may be refused and no credit will be given.

Insure that the charge for the returned item appears on a subsequent statement.

If difficulties continue with the return, please see instructions for Disputes on page 7.

PURCHASING CARD DOCUMENTATION AND REPORTING

P-Card Statements

- Monthly statements from Bank of America will be sent to all cardholders **within ten business days** after the end of each monthly billing cycle.
- Verify all charges and credits agree with your Purchasing Card Activity Log. (*Attachment C - recommended*)
- Supporting documentation should be obtained for all charges and credits.

Expense Submission to the Office of Business Services

- Upon receipt of the statement from Bank of America, verify all charges and credits with supporting documentation and the Purchasing Card Activity Log. (*Attachment C - recommended*)
- The charges should appear on the Procurement Card Summary form along with the appropriate chartfields. (*Attachment B*)
- Never delay the submission of this report to the Office of Business Services for disputed items. Credits will appear on subsequent months.
- Cardholders who do not have budget authority are required to have their Procurement Card Summary form approved by the individual with budget authority.

Procurement Card Summary forms are required to be submitted to the Office of Business Services **within ten business days** of receipt of monthly statements from Bank of America.

Procurement Card Summary forms must have complete chartfields.

A Chartfield includes:	Fund
	Account
	Department
	Program
	Class
	Project/Grant (if applicable)

The P-Card charges will be posted to the accounts **within five business days** after the submission deadline to the Office of Business Services

YEAR END ISSUES AND AUDITS

Year End Procedures

Since the Fiscal Year end and the statement dates do not correspond, the Office of Business Services establishes a cut off date that allows better assessment of expenditures prior to close out. This date is usually a week or so before June 30th. At that time, the Office of Business Services will access all purchases electronically from Bank of America up to the established cut-off date and forward via FAX or Email to the associated cardholder. Within **two business days** the proper account and department distribution for all purchases is to be returned to the Office Business Services. The expense distributions are to be recorded on the Procurement Card Summary form. (*Attachment B*)

Purchases after the established cut off date will appear in the subsequent fiscal and budget year.

Supporting documentation is still required for submission to the Office of Business Services **within ten business days** after the statement date. Please be sure to separate the applicable documentation for each fiscal year.

Auditing P-Card Activity

All supporting documentation for all cardholders is subject to audit by the Georgia Department of Audits, the University System Office Internal Audit Staff, and the Office of Business Services personnel involved in the P-Card process.

- Attachment A Purchasing Card Agreement – Completed by the cardholder prior to issuance of Purchasing Card.
- Attachment B Purchasing Card Summary Form - This form contains complete chartfields, which are completed by the cardholder. The chartfields are used by the Office of Business Services to expense charges to the various accounts.
- Attachment C Purchasing Card Activity Log - Used each time the Purchasing Card is used. This form is used by the cardholder to keep track of each purchase made. A copy of this form is sent to the Office of Business Services as part of supporting documentation.
(Attachment C is a recommended form, not mandatory)
- Attachment D Purchasing Card Dispute Form – To be completed by the cardholder only after attempts have been made with the vendor to correct any disputed items. A copy of this form is to be sent to the Office of Business Services.
- Attachment E Sales Tax Exempt Form – This form is to be given to vendors who request documentation of tax-exempt status.

**Board of Regents
University System Office**

Purchasing Card Agreement

I, _____, acknowledge receipt of the BOR/Bank of America Purchasing Card number _____. I further agree to the following terms regarding the use of the Purchasing Card.

1. I understand that I will be making financial commitments on behalf of the Board of Regents University System Office and will strive to obtain the best value.
2. I acknowledge my responsibility to safeguard this card from improper use.
3. I acknowledge my responsibility to immediately report the loss or theft of the P-Card to the Bank of America at 1-800-538-8788 and to the Office of Business Services at 404-657-9889.
4. I understand that under no circumstances will I use the P-Card to make personal purchases, either for myself, or for others. Willful intent to use the P-Card for personal use may result in disciplinary actions, including termination of employment.
5. I have been given a copy of the Board of Regents University System of Georgia Purchasing Card Users Manual on _____, attended a training session on _____, and understand the requirements for using the card.
6. I will follow the established procedures for using the P-Card. Failure to do so may result in the revocation of my use privileges, or other disciplinary actions.
7. I will follow all State of Georgia and Board of Regents University System Office purchasing requirements.
8. I acknowledge that the P-Card is the property of Bank of America/Board of Regents. I will return the card to the Office of Business Services upon a change in my employment status with the Board of Regents if the change negates the need for my usage of the P-Card. The University System Office may request my card be returned at any time for any reason.

Employee Signature

Date

Printed/Typed Name

FAX Number

Department

Telephone Number

E-Mail Address

UNIVERSITY SYSTEM OFFICE

Procurement Dispute Form

Bank of America
Phone 1-888-449-2273

Attn: Commercial Card Services

Cardholder Statement of Disputed Items

Organization Name: _____

Cardholder Name: _____

Cardholder Account Number: _____

Statement Date	Transaction Date	Merchant Name/Description
Amount	Posting Date	Reference Number

Check the description most appropriate to your dispute.

- _____ 1. **Alteration of Amount:**
The amount of the sales draft has been altered from \$ _____ to \$ _____ .
(Please include copy of sales draft)
- _____ 2. **Unauthorized Mail or Phone Order:**
I certify the charge listed above was not authorized by me or any person authorized by me to use this account. I have not ordered merchandise by phone or mail, or received goods and services as represented above.
- _____ 3. **Cardholder Dispute:**
I did participate in the above transaction, however, I dispute the entire charge, or a portion, in the amount of \$ _____ because: _____
- _____ 4. **Credit Not Received:**
The merchant has issued me a credit slip for the transaction listed above, however, the credit has not posted to my account. The date on the voucher is between 30 and 90 days old. (Please include a copy of the credit voucher.)
- _____ 5. **Imprinting of Multiple Slips:**
The above transaction represents multiple billing to my account. I only authorized one charge from this merchant for \$ _____. I am still in possession of my card.
- _____ 6. **Merchandise Not Received:**
My account has been charged for the above transaction, but I have not received this Merchandise. I have contacted the merchant.
- _____ 7. **Merchandise Not Received:**
My account has been charged for the above transaction, but I have since contacted this merchant and canceled the order. I will refuse delivery should the merchandise still be sent.
- _____ 8. **Merchandise Returned:**
My account has been charged for the transaction listed above, but the merchandise has been returned. Provide a description of the circumstances. (Please include postal receipt if applicable.)
- _____ 9. **Inadequate Description/Unrecognized Charge:**
I do not recognize this charge. Please supply a copy of the sales draft for my review.
- _____ 10. **I am no longer disputing this charge.**



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER
EFFECTIVE JULY 1, 2000

To: _____ (SUPPLIER) _____ (COMMODITY) _____ (DATE)

(ADDRESS)

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will be for the purpose indicated below, unless otherwise specified on a particular order, and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than indicated on this certificate. (Check proper box.)

1. Resale, rental or leased only, including but not limited to the purchase for resale of gasoline and other motor fuels.
2. Materials for further processing, manufacture or conversion into articles of tangible personal property for resale which will become a component part of the property for sale, or be coated upon or impregnated into the product at any stage of its processing, manufacture or conversion and nonreturnable materials used for packaging tangible personal property for shipment or sale. Containers or other packaging materials purchased for reuse are not exempt.
3. Machinery used directly in the manufacture of tangible personal property for sale purchased as additional, replacement or upgrade machinery to be placed into an existing plant in this State.
4. Direct Pay Permit authorized under Regulation 560-12-1-.16. The holder of a Direct Pay Permit must pay the 3% Second Motor Fuel Tax to suppliers on purchases of gasoline.
5. For use by Federal Government, State Government, any county, municipality or public school system of this State, when supported by official purchase orders or for use by Hospital Authorities created by Article 4, Chapter 7, of Title 7, and County or City Housing Authorities created by Article 1, Chapter 3 of Title 8. The State of Georgia, counties, municipalities, public schools, Hospital and Housing Authorities of Georgia must pay the 3% Second Motor Fuel Tax to suppliers. A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
6. Aircraft, watercraft, motor vehicles and other transportation equipment manufactured or assembled, sold and delivered by the manufacturer or assembler for use exclusively outside this State, or delivery of the crafts is for the sole purpose of removing same under its own power when it does not lend itself more reasonably to removal by other means. A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
7. Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles and major components of each, which will be used principally to cross the borders of this State in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States government. Replacement parts installed by carriers in such craft or vehicles which become an integral part of the craft or vehicle are likewise exempt. Private and contract carriers are not exempt.

(TYPE OF BUSINESS ENGAGED IN BY THE PURCHASER)

(COMMODITY CODE)

I declare, under penalties of false swearing, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

Board of Regents, University System
(PURCHASER'S FIRM NAME)

586002348
(CERTIFICATE OF REGISTRATION NO.)

270 Washington Street, SW Atlanta, GA 30334
(ADDRESS)

By Debra J. Lasher
(SIGNATURE)

Title Exec. Director, Business Affairs
(OWNER, PARTNER, OFFICIAL)

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. Suppliers failing to exercise such care will be held liable for the sales tax due on such purchases. For example, a supplier cannot accept a Certificate of Registration number bearing a "214" prefix since these are issued to a Contractor which has been deemed to be the consumer and is required to pay the tax at the time of purchase.