

PURCHASING CARD (P-CARD)

PROCEDURES AND
USER'S GUIDE



GEORGIA
SOUTHERN
UNIVERSITY

IMPORTANT PHONE NUMBERS AND CONTACT INFORMATION

Procurement Card Coordinator:

Benita Palmer – 912-681-0045, or benitapalmer@georgiasouthern.edu

Procurement Website:

<http://services.georgiasouthern.edu/procurement/>

To report lost, stolen card or fraud:

Benita Palmer – 912-681-0045, or benitapalmer@georgiasouthern.edu

The State of Georgia has directed that all state agency purchasing card programs are modeled after their program. This Procedures and User's Guide sets forth guidelines consistent with the state's program. The state's policies and procedures are located at:

http://ssl.doas.state.ga.us/PRSapp/formLinks/agency_guides.html

Implemented in 1997, this program has proved efficient and effective in making purchases within the department's delegated purchasing authority. We welcome your feedback to ensure that the program meets the campus' needs.

Table of Contents

Overview of the purchasing card program.....	4
Definitions.....	4
Obtaining, Issuing & Maintaining a Card.....	5
Training.....	7
Card Limitations.....	7
Team/Group Travel.....	8
Updates/Changes to the Program.....	8
Order of Precedence.....	9
Ordering.....	9
Returning Goods.....	10
Billing/Deadlines.....	10
Submittals.....	11
P-Card Coordinator/Cardholder/Reconciler/Approver (Both)/Grants Responsibilities.....	11
File Retention.....	14
Disputes.....	14
Lost or Stolen Cards.....	15
Depositing Checks into Department Budgets.....	15
Termination of Employment.....	15
Transfer to Another Department.....	15
Leave of Absence.....	15
Audits and Violations.....	16
Fraudulent Charges.....	17

Overview of the Program

Georgia Southern University Purchasing Card, hereafter referred to as P-Card, is a purchasing tool designed to allow the cardholder to obtain supplies and services generally valued at \$4,999.99 or less, including shipping/handling charges, insurance, etc. The card is a valuable privilege that allows for quick and efficient purchase and payment of goods and services. Although the card is issued in an individual's name, its use does not affect personal credit in any way. Beware that abuse of the P-Card or failure to follow the procedures established in this guide may result in revocation of card privileges or other disciplinary action.

Purchases over the \$4,999.99 department delegated purchasing authority limit must be processed in accordance with other established purchasing procedures.

The card can only be used for University related business and shall never be used for personal purchases even if the intent is to reimburse the University. No purchase should be made through the use of this card unless the Department Head reasonably expects to pay for it.

The State of Georgia entered into an agreement with Bank of America and VISA®. Under this program, Bank of America will provide the State with purchasing card services through the use of the internationally accepted VISA® credit card and WORKS™ Payment Manager which is a web-based technology that connects payment management automation with the global VISA payment network.

Georgia Southern University requires all cardholders and approvers to review these procedures as well as attend training that will highlight and supplement the information provided in this document. Georgia Southern has developed a P-Card training program to meet the State of Georgia's requirement.

Definitions

Managers/Approvers –

Electronic – an individual, who has attended both P-Card and WORKS manager training, approving signed off cardholder transactions. This individual should be verifying the transactions for validity and appropriate speed chart/account code information. This may be delegated to a proxy. To delegate requires the Proxy User Request Form to be forwarded to the P-Card Coordinator. **The cardholder and approver must never be the same person.**

Manual - an individual, who has received P-Card training and is in a supervisory role to the cardholder. The most important internal control is the monthly review of the Cardholder's statement by the approving official. See page 13 for responsibilities of this individual.

The cardholder and approver must never be the same person.

Billing Cycle Date – Georgia Southern's billing cycle always runs from the 16th of the month to the following 15th.

Cardholder - an employee of the University whose name appears on the card and has attended both P-Card and WORKS training. Employment status of temporary full-time, part-time, casual and/or

student employees are not normally issued a P-Card. **THE ONLY AUTHORIZED USER OF THE ASSIGNED P-CARD.**

Card profile limits – (otherwise known as credit and single transaction limits)

Single transaction limit - \$4,999.99 for each transaction

Credit limit – one of the following: \$5K, \$10K, \$15K*, or \$20K*, (* requires completion of Cardholder Special Approval Request form) as noted on the Purchasing cardholder/Profile change request form.

Proxy (WORKS only) – authority granted by the department head for individuals, within the department/group (ex. all of Procurement & Contract Services not just one cardholder), who have received WORKS and P-Card training, to sign off on either the transactions under the role of the cardholder or the manager/approver. A completed Proxy User Request form must be submitted. **The cardholder and manager proxy cannot be the same individual.**

Reconciler – the cardholder or an individual that has been granted proxy as the cardholder, to sign off WORKS transactions only. This individual must attend WORKS and P-Card training.

Signoff – an action in WORKS Payment Manager first by the cardholder or proxy who allocates charges to the appropriate speed charts, account codes and enters comments for each transaction by the posted deadlines. Then the manager or proxy signs off as the next tier approver. **The cardholder and approver can never be the same.**

Obtaining, Issuing & Maintaining a Card

Each person desiring a card must complete a Cardholder/Profile Change Request form (located on our web page at http://services.georgiasouthern.edu/procurement/under_forms). The appropriate Dean, Director, Department Head, Supervisor and/or Budget Unit Head (hereafter referred to as Department Head) must also sign authorizing issuance of the card and approving the default SpeedChart/Account Code listed on the application. The card will be issued in the name of the person designated on the application. Please note: Employment status of temporary full-time, part-time, casual and/or student employees are not normally issued a procurement card. The Department Head is responsible for any and all authorized charges made through the use of the card by the designated person. Only one P-Card is allowed per employee.

There are no annual fees charged for the card and they are normally issued for two or three years.

The application must be complete including the department's PeopleSoft SpeedChart/Account Code. No cards will be issued until all training has been successfully completed by the cardholder and the approver/manager/department head, see page 6, Training.

Upon receipt of the card, the cardholder will need to call the toll-free Customer Service number to activate the account. The cardholder will be required to acknowledge the assigned single transaction limit, the telephone number, and the zip code listed for the account. Once the cardholder acknowledges receipt of the card the account will be activated for immediate use.

Inactive accounts (those with little or no activity over the past 12 months) may be deactivated or canceled to meet DOAS guidelines.

Cards are issued in the name of the cardholder. **Cardholders must not allow other employees to use their credit card. Use of a card by anyone other than the cardholder may revoke all rights for fraudulent purchases claims, and will be considered as a major violation, see page 15, Audits and Violations.**

Cardholder Special Approval Request Form

This form will be used to request the following:

- Increase delegated purchasing authority (single purchase limit) greater than \$4999.99
- Exceptions to State Purchasing Card Policy (examples: Team/Group Travel, Food purchases, Entertainment)
- To provide justification for a requested monthly limit exceeding \$10,000.00

Training

The card issuer (bank) will automatically issue a new or replacement credit card upon expiration of the old card. These will be sent to Procurement & Contract Services. Cardholders will be notified by e-mail that their new/replacement card is in Procurement & Contract Services. The cardholder is required to attend P-Card training/refresher training before issuance of the replacement card.

Approvers and/or Managers are required to attend P-Card training. WORKS approvers are required to attend WORKS training prior to being granted access to WORKS. Cardholders are required to attend Refresher Training every 2 years. WORKS approvers and transmittal sheet approvers are required to attend Refresher Training every 3 years. Approximately 2 months (60 days) out from the month in which prior training was received, a notification will be sent out by the P-Card Coordinator with dates and times for training. Failure of the Approvers and/or Managers to attend training within this time frame will result in the temporary suspension of the P-Card of all cardholders for whom the Approver and/or Manager is responsible.

- A) New cardholder training will be conducted on the 2nd Thursday at 10:00 AM and 4th Tuesday at 2:00 PM, each month.
- B) Renewal cardholder training will be conducted on the 2nd Tuesday at 10AM and the 4th Thursday at 2PM, each month.
- C) Approver/Manager Training will be conducted the 1st Wednesday at 10AM of each month.
- D) Refresher approver/manager training will be conducted as part of the approver/manager training to be held on the 1st Wednesday at 2PM of each month. The cardholder (and approver/manager if necessary) is required to attend P-Card training before issuance of the replacement card.
- E) WORKS (on-line banking system) training will be conducted on the 1st Monday at 9AM and the 3rd Wednesday at 2PM, each month. Cardholders and anyone designated as a proxy for a cardholder or manager/approver must attend training.

Prior to a cardholder receiving their card, the approver/manager as well as the cardholder must attend these mandatory trainings. A record of this training will be retained in Procurement & Contract Services. The cardholder and Department Head will be required to sign a Cardholder Purchasing Card Agreement form indicating they have been trained and understand that they are now an authorized purchaser for the University with specific responsibilities for expending public funds.

Upon receipt of the card, the cardholder will need to call the toll-free Customer Service number to activate the account. The cardholder will be required to acknowledge the assigned single transaction limit, the telephone number, and the zip code listed for the account. Once the cardholder acknowledges receipt of the card the account will be activated for immediate use. The cardholder will be responsible for signing in ink on the back of the card.

If the cardholder does not attend training within 2 cycles (months) of the card issuance/replacement, we will assume they do not desire the card and it will be canceled and destroyed.

Card Limitations

Use of this card for the following is normally prohibited:

- Airline Tickets
- Alcohol products
- Allowing others to use your P-Card
- Animal Toxins
- Cash advances
- Computers (CPU's) at any cost
- Contracts/purchases involving written agreements (unless previously approved through Procurement & Contract Services)
- Dues, i.e. membership
- Entertainment
- Food (meals and food supplies), beverages and/or entertainment. The cardholder will be required to complete a Cardholder Special Approval Request Form to request an exemption to purchase food which will include detailed justification of need, funding source, a copy of the grant, if applicable, and event schedule as appropriate. This approval will only be good for the current fiscal year. The requesting department will **not** be authorized to purchase food and/or entertainment until their request is returned by DOAS SPD, Approved.
- Foundation (Georgia Southern University) Funds
- Hazardous material (**including some chemical & biological agents**), **listing is located on web page**
- Inventoried Equipment (Assets): Equipment with a value greater than \$3,000.00 and a useful life of three (3) or more years
- Items of a personal nature, such as stamps, greeting cards, holiday decorations, radios, coffee pots, coffee, flowers, gifts, refreshments, candy, candy dishes, first aid supplies, etc. Should this happen, the cardholder is responsible for depositing funds as directed on page 14.
- Negotiable Instruments (ex. Gift cards/discount coupons), regardless of the funding source
- Non-emergency auto parts or services, Wright Express Card must be used
- No purchases using Agency Funds, speed chart numbers beginning with 96xxx.
- Personal services
- Petroleum
- Radioactive material
- Real Estate rental, includes storage contract fees
- Sales tax

- Software
- Split purchases (to circumvent credit, daily or cycle limits, State bid requirements of any orders over \$4,999.99)
- Technology single item purchases over \$1,000
- Telecommunication equipment of any type
- Temporary Personnel/staffing
- Travel expenses (except some group travel, see Team Group Travel, pg 8)
- Weapons

Cards may be used to make purchases from local merchants, out of town merchants, telephone and/or on-line orders with vendors that accept the P-Card. The source is limited only by whether or not the vendor accepts VISA and the Merchant Category Code (MCC) of the vendor. Some MCCs (i.e. liquor stores) are restricted on the card. NOTE: Use of the card does not excuse departments from using statewide or University Mandatory sources of supply (i.e. Office supply, furniture, etc).

Grants – Purchases that are being paid from a grant require special attention by the cardholder. During the last 45 days of an awarded grant, no transactions should be processed with the P-Card. Any transactions with the P-Card that are not processed by the grant end date will become the responsibility of the department that the grant is housed under.

Team/Group Travel

Some cards in specific departments may be “coded” for team/group travel. This allows for use of the card for some lodging, meal and transportation expenses associated with group (i.e. athletic teams, band, student group) travel.

These expenses are for the student traveler and not University employees.

All university employees must use the Corporate American Express card or personal credit card with the completion of a travel reimbursement request for their travel needs.

Departments desiring cardholders to use this benefit must complete the Cardholder Special Approval Request form (located on our web page). Failure to do so may result in denial of services when card is presented for payment. Approvals are only good for the current fiscal year. **A new request must be accomplished each fiscal year.**

Updates/Changes to the Program

Procurement & Contract Services maintains an e-mail listing of all cardholders and managers. This listing as well as our web page and our semi-annual Newsletter will be used to inform cardholders and the campus of significant changes to the Procurement card program.

Additionally, departments having suggestions for improvement of the program are encouraged to contact Procurement & Contract Services. Suggestions and recommendations may be forwarded to the State Procurement card administrator.

Order of Precedence

When purchasing goods and/or services, the following is the order of precedence which should be followed:

- statewide contracts (listing on our website, ex. Furniture),
- agency contracts (listing on our website, ex. Letterhead, uniform, etc),
- Georgia Correctional or Georgia Enterprises (file cabinets),
- then open market.

Ordering

Orders may be placed with any vendor who accepts the P-Card so long as you remain within your delegated authorized transaction limits and allowable goods/services.

When making a purchase, you are required to advise the vendor that Georgia Southern University is a tax exempt agency of the State of Georgia. If the vendor fails to note the tax exemption status, the University will pay sales tax that may be added to the purchase and you will be required to notify the vendor to issue a credit for the amount of sales tax charged. Sales tax paid on sales made with Georgia vendors should be tax exempt.

Ask the vendor to issue a credit, if tax is charged, and if the supplier refuses to issue a credit for the sales tax within the next billing cycle, notify the P-Card coordinator and do not place any additional orders with this vendor until instructed by our office. Should the sale be made with an out-of-state vendor, you will need to ask them to issue a credit. If they are not willing, document and process. Taxes, other than sales tax, may be payable. Contact Procurement & Contract Services should you have questions. Procurement & Contract Services can provide a tax-exempt certificate to a vendor upon request.

Cardholders are expected to utilize the lowest available prices based upon requirements, quality and availability in order to obtain the maximum value of each dollar expended.

NOTE: Cardholders must refrain from making purchases from vendors who are relatives or where the cardholder has a financial interest.

When purchasing the following or similar items valued less than \$3,000.00, you may have them tagged by Property Control with a "Property of Georgia Southern" decal. Contact Property Control at 5381 or 1560.

- o DVD Players, Digital Cameras
- o Televisions and monitors
- o Any other electronic equipment requiring special inventory management

Use of the card is restricted to a pre-set transaction limit (normally \$4,999.99). "Splitting orders," as well as purchasing the same items from two or more vendors simultaneously may be considered an attempt to evade the transaction limit and will be considered as a major violation, see pages 15 & 16, Audits and Violations.

Additionally, each card has a monthly credit limit (State Purchasing and Bank of America/WORKS use the terminology card profile). If you need to increase your credit limit, complete the Cardholder/Profile Change Request form and submit to Procurement & Contract Services. If the requested monthly limit will exceed \$10K, complete a Cardholder Special Approval Request Form also.

Orders using the P-Card should normally be addressed to the department for delivery. For UPS deliveries the following should be provided:

Georgia Southern University
Department Name
Name of the Individual
Bldg # and Street Name (not simply building name)
Room number for delivery (this should be the departmental office or other office where it is reasonably expected someone will be available M-F from 8:00 to 5:00 to accept delivery).
City, State, ZIP

In those instances where the items must be delivered to Central Receiving, ensure the address given is:

Georgia Southern University
Central Receiving
Bldg 425, Old Register Road
Statesboro, GA 30460

Departments are responsible for notifying Central Receiving of an impending shipment.

Additionally, they should request the vendor identify the department or person to whom the item is consigned. Failure to do so may cause unnecessary delays in delivery to the department.

Returning Goods

Should an item need to be returned to the vendor due to defect or incorrect item, notify the vendor immediately, and request a ship to address and a return authorization form. Then request the vendor process a credit transaction through your card number. Check your next monthly statement to make sure the credit is posted to your statement. If not, contact the vendor and process as a disputed charge.

Billing/Deadlines

Billing verification and reconciliation will take place once a month. Statements are normally mailed to the cardholder by the 18th or 19th of the month.

If you fail to receive your statement via mail, you can access through WORKS and download the statement.

All required monthly paperwork (indicated below) must be submitted to Procurement & Contract Services **NOT LATER THAN THE CLOSE OF BUSINESS ON THE 4th WORKING DAY OF THE NEXT MONTH.**

WORKS deadline for cardholders and managers signing off on transactions for a billing cycle is the **25th of each month.** On the next business day, Accounting will sweep all transactions for the cycle

making allocation changes impossible. Cardholders not signing off on transactions risk a system generated reduction in their monthly purchasing limit.

Submittals

The package order for submittal is the monthly transmittal form, Bank of America or WORKS statement, activity log, and original receipts, packing slip or email confirmations.

An activity log is required for each cardholder statement submitted (with user training package).

Cardholders will be notified if there is a problem with their package.

All Transmittal forms must be signed by the Department Head/transmittal sheet approvers and the cardholder. If cardholder and department head are the same, the department head may not sign the transmittal. It must be signed by next level supervisor.

In the case of mail orders or online orders, the packing slip or confirmation email can serve as the vendor sales slip. Auditors prefer original invoices versus packing slips or email confirmations.

If you are responsible for submitting the paperwork for various cardholders within your department, always submit separate paperwork for each P-Card statement.

If missing a receipt, use the missing receipt form located on our website.

The transmittal sheet approver is the Department Head or supervisor. Cardholders may **not** approve their own transactions. All WORKS approvers and/or transmittal sheet approvers must attend Refresher Training every 3 years. All cardholders must attend Refresher Training every 2 years.

P-Card Coordinator/Cardholder/Reconciler/Approver Responsibilities

P-Card Coordinator – This individual has responsibilities which include the following:

Working with Bank of America and State Purchasing P-Card Administrator to assure compliance with the terms and conditions of the contract agreement.

Reviewing and evaluating for acceptance, P-Card applications for processing.

Adding and deleting P-Card users; establishing and adjusting speed chart/account codes within WORKS.

Conducting P-Card/WORKS/Manager training for all new P-Card recipients, including coordinating and conducting group and individual sessions for refresher training when necessary.

Maintaining procedures to support Georgia Southern P-Card Program, cardholders and program participants.

Reviewing and analyzing reports and statistical data to evaluate user activity and to assure compliance with the procedures and user guide governing the use of the P-Card.

Developing and maintaining auditing standards for individual cardholders to include scheduling and implementing routine reviews of cardholders and participating in reviewing processes with other auditing agencies to include Georgia Southern's Internal Audit Office, Board of Regents audits, and statewide audits.

Serving as a point of contact with Georgia Southern, DOAS SPD, Bank of America and other state agencies/universities.

Assisting Georgia Southern management with program review and analysis; suggesting changes and adjustments for improvements.

Assisting departmental personnel in establishing internal approval procedures for P-Card transactions.

Interpreting Georgia Southern's procedures and program for participants of the program.

Ensuring cardholders with increased transaction limits are justifying the need for the increase and to periodically validate the needs for these limits.

Reviewing cards for transaction activity to validate whether there is a business need for the employee to hold a P-Card.

Verify all statements for each billing cycle are received in a timely manner. Notify any cardholders of late submission and followup until received.

Ensuring all new cardholders are audited within the first three months of activity as well as ensuring all cardholders submittal packages are audited at a minimum of once annually. Running reports to review any suspicious transactions by date, department, cardholder, vendor, dollar, etc. as well any potential split transactions by cardholders.

Providing Georgia Southern's Financial Accounting Department a method of gathering data applicable for 1099 reporting.

Responsible for file retention of all original copies of submitted P-Card packages.

Cardholder – After attending required training and accepting the P-Card, the cardholder is an authorized agent for the Institution and has certain responsibilities. These include:

Protection of card

The cardholder must protect the security of the P-Card and P-Card number at all times. No one may use the card but the person whose name is shown on the card. If the card information is compromised or the card is lost/stolen, the cardholder must contract the P-Card Coordinator at Georgia Southern on the first available business day during normal business hours at 912-681-0045.

Disallowed transactions

Cardholders should notify the P-Card Coordinator and/or Internal Audit if they are being directed by their supervisor to execute disallowed transactions even after the Cardholder has

been notified by the supervisor that the transaction is not allowed. All reports will be handled without retribution.

Limitations on Vendors

Purchases from friends, relatives or from companies where the cardholder may have a financial interest are prohibited.

The cardholder must not accept any gratuity or gift from any vendor when it is offered, or appears to be offered, to influence your decision-making regarding P-Card purchases.

Monthly Reconciliation

The cardholder is responsible for completing the monthly billing cycle process and forward to the transmittal sheet approver as required within a timely manner to ensure all have ample time to approve/disapprove transactions. If grant funded, once the transmittal sheet approver has signed, then the package will be forwarded to Office of Research Services and Sponsored Programs (ORSSP) for approval. This process should be done at a minimum of 5 business days prior to the deadline to Procurement & Contract Services as described on page 10, Billing/Deadlines. Cardholder understands, in the event the transmittal sheet approver is not available to process package by the deadline, the package will be forwarded to next available level supervisor of the manager/approver until package is reviewed and approved.

Purchase Limitations

The cardholder accepts the responsibility to ensure that restricted items are not purchased and to adhere to the transaction limit to avoid splitting an order. The cardholder understands the limitation for inventoried equipment threshold of \$3,000.00 and will refrain from purchasing these items with the P-Card.

Proxys (WORKS ONLY)

Reconciler - The reconciler (cardholder or proxy) reviews, allocates and signs-off transactions in WORKS and is responsible for the following:

Verifying the transaction is a purchase authorized by the cardholder, billed correctly and items have been shipped/received.

Signing off on WORKS transactions with the appropriate speed chart/account code applicable to the purchase, and recording comments in the comment box before completing the sign off.

Making sure the transactions are signed off in a timely manner to allow the manager/approver/proxy in WORKS ample time to sign off as the next tier approval.

Approver – The appropriate approvers/proxys for each cardholder reviews and approves the reconciler sign off to ensure the following:

Correct speed chart/account code is allocated to each transaction, verify the comments for the purchase are acceptable based upon the funding sources, and sign off as manager/approver in a timely manner to meet the 25th of each month deadline Accounting sweep.

The Reconciler and the approver with WORKS cannot be the same individual.

Manager/Approver (Transmittal Sheet Approver) – This individual must be a Dean, Director, Department Head, or direct supervisor over the cardholder. The cardholder cannot be the Manager/Approver of their card. The manager/approver must ensure the following:

Reviewing the submittal package and ensuring that all purchases made by the Cardholder are appropriate, the charges are accurate and valid for the cardholder's role with Georgia Southern and based upon funding sources.

Requesting a change in the cardholder's profile (credit/transaction limits) by completing the Cardholder/Profile Change Request form.

Requesting to add team/group travel approval for the cardholder by completing the Cardholder Special Approval Request form.

Verify that all transactions are in the best interest of the State Government and the purchases were made in accordance with internal procedures and State requirements.

Identify and discuss any minor violations with the cardholder to provide additional instruction. Discussions should be documented and attached to the reconciliation submittal package. If major violations are noted, the situation should be documented and attached to the reconciliation package and appropriate action taken.

Grants Approver (Monthly Transmittal Sheet only) – This individual has the responsibility of approving those transactions with regards to grant funding sources and ensuring the availability of funds when statement is approved.

File Retention

Each cardholder must retain a copy of all Purchasing Cards statements for a minimum of six years. Should an employee terminate employment, the Department Head shall be responsible for maintaining these files. Transferring files to Archives & Record Management satisfies this requirement.

Disputes

If you have a charge (sales slip) that does not appear on your monthly statement, you should hold it until the following month when it should appear.

Note: All Bank of America disputes must be filed within 60-days of the transaction date. Do not use vendors who are not resolving errors within 30-days of the cycle date following the error or dispute.

Disputes with the vendor over pricing, shortages, damaged merchandise, etc., are the responsibility of the cardholder. In the event that a solution is not achieved between the vendor and the cardholder, Procurement & Contract Services may be called upon for assistance.

The dispute form is included in the training package and should be used to dispute items on the bill that are incorrect. Additional forms are available on our web page. The cardholder must fax the completed dispute form to Bank of America at 888/678-6046. Cardholder should attach a copy of the

dispute form to the statement and send to Procurement & Contract Services with the monthly paperwork. Disputes cannot be conveyed to Bank of America in any other manner.

Lost or Stolen Cards

If a card is lost or stolen, the cardholder has the responsibility to notify the P-Card Coordinator at Georgia Southern on the first available business day during normal business hours at 912-681-0045. Procurement & Contract Services will notify Bank of America for follow up action. Cardholder will be notified Procurement & Contract Services to pick up new card.

Depositing Checks into Departmental Budgets

In the event a cardholder purchases an item(s) with funds not allowable with the P-Card, then the cardholder will be accountable for reimbursement of these expenses. The cardholder (department) completes the deposit transmittal form located on the Bursar's website which deposits money into the 55MC account (this is a miscellaneous clearing account). The speed chart and account number, where the money is transferred from, is required and entered manually on the form. Revenue Accounting will do a journal entry once a week to move the monies from the 55MC to the departmental account. All requests must include a copy of the check and other back-up to explain the deposit. The cardholder attaches the deposit receipt and memo to the front of the statement package. Questions concerning the procedures and/or form should be directed to Lyn Deal, ext. 5315.

Termination of Employment

Should a cardholder terminate employment with the University, the card holder will surrender the card into the Controllers Office as part of the termination/checkout procedures. The user department has the obligation to notify Procurement & Contract Services of termination to cancel the card.

Transfer to Another Department

It is also important for the cardholder to notify Procurement & Contract Services of a transfer to another University department.

If the gaining department head has no objections, the cardholder may retain their card. The cardholder will complete a new Cardholder/Profile Change Request Form and have their new Department Head approve it and forward to Procurement & Contract Services.

The Purchasing Card Coordinator will notify both department heads when card has been transferred.

Leave of Absence

If you plan on being away for an extended period of time (i.e. 30 days or greater) and will not be using your procurement card, you can notify Procurement & Contract Services and we can place your card in an inactive status. This will help to protect you against loss and fraudulent charges. Upon your return, simply contact us and we will reactivate the card.

Audits and Violations

It is imperative that cardholders follow proper procedures with regards to timely submittal of monthly statements and proper use of the card. Procurement & Contract Services is responsible for documenting receipt of monthly statements.

We audit selected statements on a monthly basis.

Minor violations are instances that are “accidental” and without willful intent, or missing monthly deadlines. Examples of minor violations: using the wrong card when doing personal shopping and usually includes immediate discovery and notification to the P-Card Coordinator, purchases with the card that should be made through the requisition system or some other means, or failure to reconcile and submit statement (manually or electronically) by the deadlines.

Minor Violations will be treated as follows:

- o 1st time – Cardholder is sent a memorandum signed by/for the Director/Asst. Director specifying the violation and referring them to their training and these procedures. This memo will require an explanation via mail, fax or email by a given date. If a response to the violation letter is not received by the date indicated in the violation letter, the cardholders account will be inactivated and will not be reactivated until a response is received, reviewed and accepted.
- o 2nd time – A second occurrence memorandum is sent to the cardholder with a copy to his/her department head referring again to the training, these procedures and the first memorandum. A revised date for submittal will be provided and again, if not received, the card will be inactivated. Cardholder will be cautioned that another violation will cause the card to be placed in an inactive status and may only be reactivated upon request by the cardholder’s department head assuring that proper procedures will be followed.
- o 3rd time – Treated as 1st occurrence/major violation.

Major violations are instances that show “willful intent” to disregard established policy and procedures, splitting orders and allowing others to use the card. Examples of major violations: purchasing unauthorized or restricted items, splitting orders to avoid the single transaction limit, allowing others to use the card, or knowingly making personal purchases. Any major violation will result in immediate temporary suspension of the cardholder’s privileges and notification of the department. If deemed appropriate, Bank of America, Georgia Southern’s Public Safety, Georgia Southern’s Office of Internal Audit will also be notified.

- o 1st time – immediate suspension thru the end of next P-card cycle, memorandum is sent to cardholder with a copy to the department head. Required follow on action and /or dates will also be indicated. If a response to the occurrence memorandum is not received by the date indicated, the cardholders account will not be reactivated until a response is received, reviewed and accepted.
- o 2nd time – immediate suspension thru the end of next two P-card cycles, memorandum is sent to cardholder with a copy to the department head. Required

- follow on action and /or dates will also be indicated. If a response to the occurrence memorandum is not received by the date indicated, the cardholders account will not be reactivated until a response is received, reviewed and accepted.
- 3rd time – immediate suspension thru the end of next three P-card cycles, memorandum is sent to cardholder with a copy to the department head and Dean/Director and Vice President. Required follow on action and /or dates will also be indicated. If a response to the occurrence memorandum is not received by the date indicated, the cardholders account will not be reactivated until a response is received, reviewed and accepted.
 - 4th time – Loss of card, memorandum is sent to cardholder, department head and Dean/Director and Vice President.

Fraudulent Charges

Depending upon the severity or circumstances a major violation involving personal purchases may be determined to be fraudulent charges. This may result in immediate cancellation of card privileges, notification to Department Head, Dean, Director and Vice President and Public Safety. Appropriate action could involve more formal charges and possible termination of employment.

The P-Card Coordinator will handle the following:

If purchasing card misuse (intentional fraud by the cardholder) is discovered, the following steps MUST be followed:

1. Cancel the purchasing card
2. Notify State Purchasing Card Program Manager, Donna Rayner, (404) 6565-5344 (desk), (404) 386-9641 (cell) or drainer@doas.ga.gov
3. Notify appropriate personnel at the University, i.e. Public Safety officials, Internal Audit officials, Human Resources, etc.
4. Cardholders who violate the State Purchasing Card Program by committing fraudulent activity against the State must be immediately terminated. (Coordinated through appropriate levels with the minimum of director level involvement.)
5. Bank of America will coordinate the filing of appropriate liability waiver documents (insurance claim to recover losses). Notify Bank of America when employee is terminated.

Please be aware that Bank of America will provide corporate liability protection under Visa®'s Liability Protection Coverage; however, certain conditions apply. The principal condition is that the employee has been terminated and Bank of America is notified of the termination within TWO DAYS of its occurrence. Bank of America will rely on and shall be protected in acting on issuance requests or other requests or instructions which the bank believes to be genuine and to have been signed by a State of Georgia Purchasing Card Administrator.