



ROLLINS COLLEGE

PROCUREMENT CARD PROGRAM

CARDHOLDER HANDBOOK

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P-CARD PROGRAM OVERVIEW

This manual provides the guidelines under which a P-Card is issued and used. Please read it carefully.

The Rollins College P-Card is intended to provide an efficient, cost-effective method of purchasing and paying for items within established usage limits. The program is designed to reduce or replace a variety of more costly, less efficient purchasing options, such as: small-dollar purchase orders, direct payment vouchers, expense reimbursement requests, cash advances, and petty cash reimbursements. The card may be used with any merchant who accepts Mastercard, either in-store, by phone, mail, fax or online. Using the card will provide greater flexibility in ordering goods and reduce paperwork processing.

The spirit and intent of these guidelines are multi-purpose: to provide instruction and guidance on the P-Card program's use and operation, and to protect you the cardholder as well as the financial resources of the College. Purchasing activities include obligations for ethical behavior, proper transaction documentation, and fiscal responsibility. This Cardholder Handbook is intended to facilitate these efforts.

The P-Card Program is NOT intended:

- To avoid or bypass appropriate procurement or payment procedures
- For personal use

Please remember you are acting as an agent of the College each time you use the P-Card. This is a responsibility which must not be taken lightly. Use of the card is a privilege granted by the College. The College will seek restitution, and possibly other legal remedies, for inappropriate or fraudulent charges. Additionally, misuse of the Card may result in revocation of the card and possibly termination of employment.

P-CARD PROGRAM PROCESS HIGHLIGHTS

- P-Cards will be issued to Rollins College employees or authorized servicers only.
- All new P-Cards issued come with a brief one-on-one training session with a Finance representative. Please note, this is an important introductory training on the proper use of the P-Card, as well as the administrative responsibilities of the cardholder, therefore it is not optional.
- The employee's name will be embossed on the card along with Rollins College tax-exempt number.
- P-Cards will not be transferable between individuals or departments.
- Employee's Department Head must approve the request for a card, and assign a Delegated Administrator for the Cardholder. The Designated Administrator acts as a proxy for the Cardholder if needed.
- Cardholders make purchases using established guidelines, and receive a monthly Cardholder statement from SunTrust.
- Monthly reports of cardholder transactions will be available online to cardholders and Designated Administrators. Primarily the cardholder, and secondarily the Designated Administrator, will have the responsibility for allocating expenses incurred to the proper account to be charged.

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- Cardholder matches receipts from purchases to monthly statements from SunTrust, forwards to the reviewer (preferably the Department Head) for review and signature, then forwards completed package to Accounts Payable in the Finance Office.

CARDHOLDER ELIGIBILITY

Criteria to receive a P-Card are as follows:

- Applicant must be an employee of Rollins College or authorized servicer.
- P-Card applications must be approved by the department head.
- Applicant must be assigned a Delegated Administrator selected by his/her Department Head.
- Employee and Delegated Administrator must attend a training session before receiving a P-Card.
- Each individual Cardholder must sign a Cardholder Agreement (APPENDIX 3).

PURCHASING GUIDELINES

The Cardholder must use the P-Card for legitimate business purposes only. The P-Card may only be used for capital expenses deemed necessary (IT for computers, Library for books, Facilities for contract or building repairs. etc.). Unless you have been approved to use your card for travel, most travel and entertainment vendors are considered *Blocked Vendors* (see APPENDIX 1). The Card is **not** to be used for travel and entertainment expenses without prior authorization since these type vendors are typically blocked. Although not intended for wide dissemination, the College recognizes the need for certain individuals to use their P-Card for travel-related purchases. In these circumstances, a request for travel privileges must be made by the Cardholder's direct supervisor. This request should be sent to the P-Card Administrator. When travel privileges through the P-Card are granted, purchases must be made in compliance with the Travel & Business Expense Policy found at: <http://r-net.rollins.edu/finance/pay/policies/travel-policy.html>

Use of the P-Card in a manner that is inconsistent with these policies and/or for personal use constitutes a violation of policy and will be addressed appropriately.

SPENDING CONTROLS

In general, Rollins College spending parameters for each P-Card issued is set at \$1,000 per transaction with a maximum of \$5,000 per month per card. If an increase is required over and above the standard amounts, the Cardholder must fill out and submit a *Credit Increase Request Form*, which can be found on the Finance website. Funds are not encumbered through the use of the P-Card system; budgets are not affected as of the date posted to the Cardholder statement. ***It the responsibility of the Cardholder to ensure that P-Card transactions initiated will not cause the College's budget to be exceeded.***

The Finance Department may also question transactions that seem to be of a personal nature or an inappropriate use of College funds.

SALES TAXES - EXEMPTION

Rollins College is a not-for-profit, tax exempt entity. The College's sales tax exemption number is printed on the face of the P-Card. We also have available wallet-size exemption certificates. Other related information from the Florida Department of Revenue:

- You should provide all vendors and suppliers with an exemption certificate (or the exemption number) before making tax-exempt purchases.
- The *Certificate of Exemption* is to be used solely by Rollins College for the College's customary nonprofit activities.

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- The exemption applies only to purchases Rollins makes. The sale or lease to others by Rollins of tangible personal property or other real property is taxable. Rollins must collect and remit sales tax on such taxable transactions.
- It is a criminal offense to fraudulently present the exemption certificate to evade the payment of sales tax. *Under no circumstances should the certificate be used for the personal benefit of any individual.* Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of the exemption certificate.

You should usually not be charged sales tax on purchases. Internet/online purchases and other automated transactions may present challenges. Even though purchases from out of state vendors generally don't involve sales tax, there is a sales tax issue if the online vendor has a presence in this state. Also, there is usually no way to indicate to an online vendor our tax exempt status.

In automated transactions such as online Internet purchases, please be alert as to whether sales tax is charged on your transaction. If yes, try contacting the vendor if a telephone number is published and indicate that Rollins College is a not-for profit tax exempt organization. The larger the dollar amount, the more important this step becomes. If this is not a reasonable option, please clearly indicate on the face of your receipt noting the sales tax amount charged.

CARDHOLDER RESPONSIBILITIES

- Ensure the Purchasing Card is used for legitimate business purposes only.
- Follow the purchasing guidelines herein when using your P-Card.
- Maintain the P-Card in a secure location at all times.
- Not allow other individuals to use their P-Card.
- Adhere to the purchase limits and restrictions of the P-Card. Purchases on the card are subject to the normal limitations on the use of College funds (i.e. purchases should not cause the approved budget to be exceeded).
- Reconcile all transaction sales receipts to SunTrust's monthly Cardholder statement and submit to the Accounts Payable department in Finance on a timely basis.
- Resolve disputes or billing errors directly with the vendor and notify SunTrust if the dispute or billing error is not satisfactorily resolved. Note disputed transactions online through SunTrust's Enterprise Spend Platform (ESP) (<https://enterprisespendplatform.suntrust.com/secure/welcome.asp>). Ensure that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement.
- Immediately report a lost or stolen card to SunTrust either online through ESP or at 1 (800) 382-3232 (24 hours). Also, immediately notify the P-Card Administrator in Finance of a lost or stolen P-Card (407-646-2540).
- Report emergency transaction needs to the P-Card Administrator during normal business hours.
- Return the P-Card to the P-Card Administrator upon terminating employment with the College.

CARDHOLDER CLOSURES, TERMINATION, REVOCATION

The P-Card Administrator is required to close an account if a Cardholder:

- (a) Transfers to a different department,
- (b) Moves to a new job in which a P-Card is not required;
- (c) Terminates employment or
- (d) Misuses the P-Card in violation of policies set out in this document.

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Examples of misuses are listed below. Any of the misuses listed below will subject the Cardholder to disciplinary action in accordance with Rollins College Policies and Procedures—up to and including termination of employment and/or other legal remedies.

- The P-Card is used for personal or unauthorized purposes.
- The P-Card is used to purchase any substance, material, service that violates policy, law or regulation pertaining to Rollins College.
- The Cardholder allows the card to be used by another individual.
- The Cardholder splits a purchase to circumvent the limitations of the P-Card.
- The Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either Cardholder or the limitations of the P-Card.
- The Cardholder fails to complete and submit monthly reconciliation by the designated due date (20th of the following month).
- The Cardholder does not adhere to all of the P-Card policies and procedures

UNRESOLVED DISPUTES AND BILLING ERRORS

The Cardholder is responsible for contacting the vendor to resolve any disputed charges or billing errors. If the matter is not resolved with the vendor, the Cardholder should contact SunTrust either online through [ESP](#) or at 1 (800) 382-3232.

WHEN TRANSACTIONS ARE DECLINED

There are various controls built into the P-Card purchasing process. These controls are to protect you the Cardholder as well as the College. If a transaction is declined, and the reason is NOT:

- 1) You have exceeded your monthly spending limit (standard is \$5,000)
- 2) You have exceeded the single transaction limit (standard is \$1,000)
- 3) You are attempting to purchase from a prohibited vendor (APPENDIX 1)

If none of the above situations apply in the case of a denial, it could be that the transaction has triggered a control set up and maintained by that particular vendor. In these cases, the vendor should be able to provide you with information on what caused the decline. Lastly, SunTrust has their own controls, which may range from monitoring “suspicious” transactions, to the card being erroneously reported missing or stolen (e.g. someone transposed a digit calling in a missing/lost card). In these cases you should contact SunTrust directly, using the toll-free number on the back of the P-Card. Of course, if the decline is due to a control set by the College (spending limits or prohibited vendors); you should contact the P-Card Administrator's Office in the Finance Department.

CREDITS FROM VENDORS

Vendors will issue all credits to the individual P-Card account for any item they have agreed to accept for return. This credit will appear on a subsequent statement. Under no circumstances should a Cardholder

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accept cash in lieu of a credit to the Purchasing Card account. This is considered fraud and is cause for termination and/or other legal remedies.

PROHIBITED (BLOCKED) VENDORS

Transactions will be blocked at the point-of-sale level for the types of vendors included on the Listing of Blocked Vendors (APPENDIX 1).

LOST, MISPLACED, OR STOLEN CARDS

Cardholders are required to immediately report any lost or stolen P-Cards to SunTrust either online through ESP or at 1 (800) 382-3232 (24 hours a day, every day). The Cardholder must also notify the P-Card Administrator about the lost or stolen card. The P-Card Administrator can be reached during business hours at 407-646-2540.

SECURITY AND STORAGE

Cardholders should always treat the P-Card with at least the same level of care as one does their own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be loaned to another person for any reason.

RECONCILIATION & ALLOCATION

A Default accounting code will be assigned to each P-Card issued (fund#-organization#, and G/L account#). The Cardholder or Delegated Administrator assigned will be responsible for reconciling monthly statements. Either the Cardholder or Designated Administrator must review all transactions to ensure completeness of documentation (receipts, explanations provided, etc.). They ensure that all reconciliations are submitted to the Accounts Payable office by the 20th of each month on the form detailed in APPENDIX 4. The Accounts Payable office, located in the Warren Administration building, will maintain all of the monthly reconciliations with the supporting documentation. The P-Card Administrator in Finance will maintain all Cardholder Agreements, along with copies of any changes to individual accounts such as a change in Delegated Administrator, change in spending limits, etc.

Allocation

- SunTrust P-Card statements close on the 27th day of each month. The Cardholder or Delegated Administrator must reallocate all transactions through the SunTrust ESP system by the 20th of the following month. (*You may reallocate your transactions as soon as they show up in ESP; you do not have to wait until you receive your statement. The sooner you reallocate the sooner it will show on your budget*). (<https://enterprisespendplatform.suntrust.com/secure/welcome.asp>).
- The total amount billed by SunTrust will be charged to the individual departmental account. When there is a disputed transaction, your department's budget will be charged until the credit appears on the SunTrust billing.

Monthly Reconciliation Requirements

- Written business purpose on each receipt
- Fund/Org/Acct to be written on each receipt
- Completely fill out Reconciliation Cover Sheet (APPENDIX 4)
- Attach your SunTrust statement behind the Reconciliation Cover Sheet
- Attach receipts behind statement in the order they appear
- *Small receipts need to be taped to a letter size paper to avoid lost or damaged receipts and to facilitate the scanning process in Accounts Payable.*
- Reconciliation cover must have reviewer signature and date.
- Scan or submit completed reconciliation to Accounts Payable Dept., Campus Box 2716

AUDIT CONSIDERATIONS

Rollins College's internal control policies and procedures are as follows:

Monthly Reconciliation Process – Cardholder or Delegated Administrator:

- Review individual transactions online via SunTrust's ESP system
- Reallocate charges to proper account if default account is not correct for the particular transaction.
- Reconcile vendor receipts to purchases on the SunTrust Cardholder statement.
- Provide a clear “plain-English” description of the item purchased and a clearly stated business purpose.
- Indicate (on receipt) account number to be charged.
- Completely fill out Reconciliation Cover sheet, signed and dated by Cardholder and reviewer.
- Attach SunTrust Cardholder statement behind Reconciliation Cover Sheet.
- Attach all receipts, in the order they show on your statement, behind your statement.
- Scan or submit completed package to the Accounts Payable Department.

P-Card Administrator will:

- Make periodic audits of card use and charges. Areas to be monitored may include, but are not limited to: compliance with P-Card regulations in this document, compliance with Rollins College regulations, and sales and use tax charges. The P-Card Administrator may also question transactions that seem to be of a personal nature or an inappropriate use of College funds.

The spirit and intent of these guidelines are to provide instruction and guidance on the P-Card program's use and operation. Purchasing activities include obligations for ethical behavior, proper transaction documentation, and fiscal responsibility. This Cardholder Handbook is intended to facilitate these efforts.

APPENDIX 1

LISTING OF BLOCKED VENDORS

3000-3299	Airlines
3351-3441	Rental (Car) Agencies
3501-3799	Hotels
4011	Railroads
4111	Local Suburban Transportation
4112	Passenger Railways
4119	Ambulance Services
4121	Taxis-Limos
4131	Bus Lines
4411	Cruise Lines
4457	Boat Rentals & Boat Leases
4511	Airline Air Carriers
4582	Airports Flying Fields Airport Terminals
4722	Travel Agencies And Tour Operators
4723	Package Tour Operators - Germany Only
4761	Transportation/Travel-Related Arrangements
4784	Tolls Road And Bridge Fees
4789	Transportation Services Not Elsewhere Classified
4821	Telegraph Services
4829	Wire Transfer Money Orders
6010	Financial Institutions-Manual Cash Disbursements
6011	Financial Institutions-Automated Cash Disbursements
6012	Financial Institutions-Mdse Services/Convenience Check
6051	Quasi Cash
6211	Security Brokers/Dealers
6300	Insurance Sales Underwriting and Premiums
6381	Insurance Premiums
6399	Insurance Carriers Not Elsewhere Classified
6611	Overpayments
6760	Savings Bonds
7011	Lodging-Hotels Motels Resorts
7012	Timeshares
7032	Sporting and Recreational Camps
7033	Trailer Parks and Campgrounds
7512	Automotive Rental and Leasing
7513	Truck and Utility Trailer Rental
7519	Motor Home and Recreational Vehicle Rental
7995	Gambling Transactions
8000	Restaurants

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APPENDIX 3

**Procurement Cardholder
Application/Agreement**

Type your information onto this form and print it out. When finished, please click the "Clear Form" button before closing.

----- APPLICATION SECTION -----

Clear Form Data

Requestor's Name: _____ **Request Date:** _____
Department: _____ **Position:** _____
R-Card Number: _____ **E-mail Address:** _____
Campus Address: _____ **Business Phone:** _____
Default Fund-Org: _____

----- SPENDING LIMITS -----

Standard Limits Are (\$5,000 / \$1,000) - Attach separate sheet justifying need for larger limits.

Monthly Spending Limit: _____ **Singer Transaction Limit:** _____

----- TO BE FILLED OUT BY DEPT. HEAD -----

Department Head Name: _____ **Approving Signature:** _____
(Please Print)

Assigned Cardholder's delegate Administrator: _____
(Backup for statement reconciliation training required)

----- CARDHOLDER AGREEMENT SECTION -----

1. The P-Card is to be used only to make purchases for the legitimate business benefit of Rollins College.
2. The P-Card must be used in accordance with the provisions to the Procurement Card Program Cardholder Handbook and in accordance with policies and procedures established by Rollins College for P-Card use.
3. Violations of these requirements may result in revocation of use privileges and/or disciplinary action. I understand that employees who are found to have inappropriately used the P-Card will be required to reimburse Rollins College for all costs associated with such improper use.
4. I acknowledge receipt of the Cardholder Handbook. I have received training on proper use of the card and understand the College's policies and procedures associated with card usage. I understand that intentional misuse of the card may result in termination of my employment with Rollins College and may also result in criminal prosecution.

Purchasing Card #: _____ **Exp. Date:** _____

Cardholder's Signature: _____ **Date:** _____

Card Released By: _____ **Date Released:** _____
(Authorized Signature)

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APPENDIX 4



Rollins College

P-CARD RECONCILIATION COVER SHEET

To: Accounts Payable Department, Box 2716

From: _____

Date: _____

Subject: Monthly P-Card Reconciliation

Please find attached the monthly billing statement, along with all receipts supporting charges, for the College P-Card assigned to me. All of the charges presented represent true and bona-fide expenses of Rollins College. I have entered the ESP reporting system and reallocated all of the attached charges to Fund-Orgs within my area of responsibility. I have a business purpose and the Fund/Org/Act # charged written on each receipt. If the Fund-Org is not within the area of my responsibility, I have sought and received permission from the financial manager of that Fund-Org. I understand that submitting this report with non-college-business expenses is grounds for disciplinary, civil and or criminal actions.

Billing Month: _____

Total Bill Amount: _____

Cardholder Signature: _____

DATE: _____

Approving Signature: _____

DATE: _____

I have reviewed the attached transactions, to the best of my belief, all of the attached transactions are bona-fide charges of Rollins College.

APPENDIX 5

CREDIT INCREASE REQUEST FORM

Cardholder's Name: _____ Account Number: _____

Date of Request: _____ Department: _____

Current Spending Limit: _____ New Limit Requesting: _____

Department Head Name: _____ Dept. Approval Signature: _____

Explanation for Increase:

Finance Section

Increase Approved by: _____ Approving Signature: _____
(Please Print)

New Spending Limit Approved: _____ Date of Approval: _____