P-Card Policies & Procedures
Controller’s Office
This document is the University’s P-Card Program Procedures Manual and is also used in conjunction with employee online and classroom training provided by the UNF Controller’s Office Staff in collaboration with CPDT.
Table of Contents

Table of Contents .................................................. iii
Objectives ................................................................. iv
Intended Audience ..................................................... iv
Pre-Requisites ............................................................. iv
P-Card Overview ......................................................... 1
  Key Terms ................................................................. 2
P-Card Program Information ......................................... 3
  Cardholder ................................................................. 3
  Account Manager/Business Manager ................................. 4
  Financial Manager ....................................................... 5
Types of Purchases Allowed .......................................... 5
  Commodities ............................................................... 5
  Examples of personal convenience items ......................... 7
Cardholder Types ........................................................ 8
Types of Purchases Not Allowed ..................................... 8
  Personal Purchases ....................................................... 8
  Sales Tax ................................................................. 9
  Split Purchases .......................................................... 9
  Capital Assets and Attractive Items ................................. 10
  Inappropriate Purchases .............................................. 10
  Encumbered Purchases ............................................... 10
Transaction Guidelines ................................................ 10
  Transaction Information .............................................. 10
Disputed and Fraudulent Transactions ............................... 11
  Credit Transactions ..................................................... 11
  Merchant Issues ........................................................ 12
  Reconciling and/or Accounting Issues ............................. 12
  Cardholder Issues ...................................................... 12
Travel ................................................................. 13
  General Information .................................................. 13
  Airfare Cancellation ................................................ 14
  Rental Car .............................................................. 14
  Registration Fees ...................................................... 14
  Hotel Fees ............................................................. 15
  Hotel – Check Out ...................................................... 15
  Hotel – Cancellation .................................................. 15
  Restaurant/Meal Receipts ............................................ 15
  International Travel ................................................... 16
Documentation, Monthly Reconciliation, and Post Audit ......... 17
  Documentation .......................................................... 17
  Missing Receipts ........................................................ 17
  Monthly Reconciliation ............................................... 18
  Cardholder ............................................................... 18
  Account Manager/Business Manager (Coder) ..................... 18
  Financial Manager ..................................................... 18
  Post-Audit ................................................................... 18
  Auditor ...................................................................... 19
  P-Card Administrator ................................................ 19
  Key questions ............................................................ 19
APPENDIX I .................................................................. 20
APPENDIX II .................................................................. 21
APPENDIX III .................................................................. 22
APPENDIX IV .................................................................. 23-24
APPENDIX V .................................................................. 25
APPENDIX VI .................................................................. 26
APPENDIX VII .................................................................. 27
APPENDIX VIII .................................................................. 28
Index ............................................................................. 29
Objectives:

The objective of this manual is to provide guidance and instruction to University employees in the correct usage of the University of North Florida Purchasing Card, herein referred to as the P-Card.

This guide is divided into ten sections:

Chapter 1: P-Card Overview
Chapter 2: P-Card Program Information
Chapter 3: Travel
Chapter 4: Documentation, Monthly Reconciliation, and Post Audit
Appendix I Controller’s Office Contacts
Appendix II Cardholder Responsibilities Checklist
Appendix III Account Manager/Business Manager Responsibilities Checklist
Appendix IV Replacement P-Card Receipt Form
Appendix V Purchasing Card Reconciliation Sheet
Appendix VI Cardholder Agreement Form

Intended Audience for Online or Classroom Training:

Cardholders, Account Managers, Department Heads, and other employees responsible for processing and monitoring departmental budgets and P-Card transactions with the Bank and in Banner.

Pre-Requisites for Classroom or Online Training:

In order to attend the training class or complete online training, employees must have the following pre-requisites:

- Basic Computer Keyboard & Mouse Navigation Skills
- Attendance in the Basic Internet Native Banner Navigation Course in either Instructor-Led or Online formats
P-Card Overview

The P-Card provides fast and easy access to various purchasing opportunities that reduce the red tape and expedite the purchasing experience for certain merchandise. There is no waiting for a purchase order to be processed. The UNF Purchasing card (P-Card) is a Visa credit card administered by SunTrust Bank in conjunction with the University Controller’s Office with use of the Banner Financial System. P-Cards are authorized for use by designated UNF staff and faculty to purchase allowable items for official University business only. P-Cards may not be issued to students or part-time OPS employees. The P-Card Administrator in the Controller’s Office may issue P-Cards to the following full-time permanent employees: A&P, Faculty, and USPS. Cards may also be issued on an exception basis for certain full-time regular OPS staff, direct support organization employees, and emeritus faculty provided a valid written justification has been provided by the person’s Financial Manager (Department Head, Dean, or Director). All other exceptions may be considered on a case by case basis.

Use of the P-Card is limited to the individual University employee whose name appears on the face of the card and may not be used or loaned to another person under any circumstances. In smaller departments where a cardholder may be absent for a period of time, the department should request another card for a different designated employee, either temporarily or permanently to help ensure there is a continuity in the daily operations.

Each Cardholder is responsible for the security of his or her card. Precautions must be used to maintain the confidentiality of information relating to the card such as: Cardholder account number and expiration date. The account number should never be written down or left in a conspicuous place. Cardholders should check their account with Regions Bank on a regular basis and especially in situations where the card is removed from the cardholder’s sight; care should be taken to ensure that fraud does not occur from others skimming the card information. If you find that a fraud has occurred you should report it immediately to Regions Bank and to the P-Card Administrator. In most cases when discovered quickly, fraud can be abated and relieved so that the University does not lose resources as a result.

The success of the P-Card program depends on the appropriate use of the card by the Cardholders, in conjunction with careful and timely review by the Account Managers, Business Managers, and Financial Managers at UNF. Remember that carrying a P-Card is a responsibility based on trust. Use of the P-Card does not change any of the existing UNF purchasing regulations. It is simply another tool with which to meet your department’s needs in an expeditious and cost effective manner.
Each departmental P-Card team consists of the Cardholder, the Account/Business Manager, and the Financial Manager (Coder). Cardholders must work with a departmental designated Account/Business Manager and Financial Manager in order for the department to be able to properly handle incoming electronic P-Card charges. Communication between the Cardholder and his/her Account/Business Manager is essential.

**Key Terms:**
Throughout this document you will see “Important Info” and “Nifty Notes” placed at key points in the document that will help highlight points of interest that employees should pay particular attention to. These notes will assist the Cardholders and Account Managers with the use of the P-Card and provide tips that we encourage the users to be familiar with.

- Nifty Note – Nice to know information.
- Important Info – Must know information.

**Cardholder:** The employee designated by a department to be issued a P-Card and to make authorized purchases within preset limits. Cardholder training is mandatory either online or in classroom.

**Account Manager (Coder):** The employee designated to match receipts to charges showing in Banner, code transactions within five (5) business days, and reconcile receipts to printed monthly reports in a timely manner for auditing purposes. **Account Manager classroom training is mandatory.**

**Business Manager (Coder):** The employee designated as backup to Account Manager to perform the respective duties in case of the Account Managers absence. This responsibility is required in order to meet the five (5) business day deadline for coding transactions. **Business Manager classroom training is mandatory.**

**Financial Manager:** The employee designated to ensure appropriate use of the P-Card for each and every transaction. This person will have budgeting authority for accounts being used by Cardholders and Account or Business Managers. The Financial Manager may be the Director/Associate or Assistant Director, Dean, Department Head, Vice President/Associate or Assistant Vice President, Controller/Associate or Assistant Controller. **Financial Manager training is highly recommended but not required.**

A checklist may be found at the end of this manual in Appendix II and Appendix III for Cardholders and Account/Business Manager respectively. The Checklists are designed to aid users in correctly processing P-Card purchases.
P-Card Program Information

The Cardholder’s Responsibilities:
- Completes mandatory P-Card training either online or in classroom.
- Completes application, signs Cardholder Agreement.
- Uses the P-Card Only for:
  1) Authorized purchases for the Funding source.
  2) Allowable purchases approved for purchase with the P-Card.
- Ensures the physical security of the P-Card and protects the account number.
- Forwards receipts and proof of purchase to Account Manager/ Business Manager within three (3) business days of purchase.
- Upon resignation of employment or transfer to another position within the University:
  1. Stops using the P-Card two weeks prior to resignation or transfer date in order to ensure charges have cleared for the current card.
  2. Completes “Cardholder Termination Form” or “Dept. Change Application” with required signature(s) as soon as possible upon learning of the termination/transfer and notifies the P-Card Administrator.

Either online or classroom training is required for all Cardholders prior to receiving a P-Card. A Cardholder must certify by original signature that he/she has read the P-Card manual and agree to the terms provided within. P-Cards will be delivered to the Cardholder or his/her Account/Business Manager once they have been received.

The P-Card may only be used by the cardholder that it was issued to. The cardholder may assist someone in the department with a purchase using the card issued to the cardholder, but should not allow others to use the cardholder’s account independently of the cardholder’s presence. The cardholder needs to keep the P-Card in a safe place and guard the account number just as with his or her own personal credit cards. The P-Card should be kept separate from personal credit/debit cards so no personal items would accidently be charged to the P-Card account.

Important Info – A Cardholder’s failure to comply with procedures will result in audit findings reported to the Department Head and Division Vice President, and possible suspension of his/her use of the card or cancellation of card.
The Account Manager/Business Manager Responsibilities:

- Attends mandatory classroom P-Card training.
- Reviews documentation and verifies goods were received.
- Ensures that the P-Card was only used for:
  1) Authorized purchases for the Funding source.
  2) Was used for purchases allowable with the P-Card.
  3) Ensures that for any unusual purchases, such as certain lab supplies, that they are properly documented as to the specific nature of the activity.
- Ensures that cards are cancelled immediately upon the termination of employees by contacting the P-Card Administrator.
- Distributes the charges to the appropriate index (fund/org) if different than the default index (fund/org) for the P-Card.
- Inputs a commodity code (except when using a liability account or Agency Fund), description of the purchase, and account code in Internet Native Banner (INB).
- Complies with the five (5) business day processing timeframe in INB and follows up with Cardholders when receipts have not been turned in timely.
- Files all documentation for reconciliation in each Cardholder folder.
- Reconciles monthly report within the first ten (10) days of the following month.
- Forwards reconciliation reports to the Financial Manager for review and approval signature.
- Ensures that all supporting documentation and receipts are properly filed and in place by the 15th day of the following month.
- Must immediately notify the Financial Manager and the P-Card Administrator of any deviation from the guidelines, irregularities, or fraud on the cardholder’s part. If for any reason, the Account/Business Manager does not feel comfortable letting his/her Financial Manager know about any fraudulent activity, he/she may contact a higher level supervisor or report it confidentially or anonymously to the Office of Internal Auditing by mail at 1 UNF Drive, Jacksonville, FL 32224, or by clicking on the following link to the website: http://www.unf.edu/internal_auditing/
- Failure to report any deviations stated above may be cause for disciplinary actions including and up to termination.

In some instances where a department may be small and the Department Office Manager may be the only staff to approve purchases for the general office activity, we may allow a Cardholder to be their own Account Manager/Coder. This would not be the normal circumstances and this must have the direct approval of the Financial Manager and the P-Card Administrator, the Assistant Controller or the Controller. However, the monthly reconciliation must be reviewed and approved timely by the Financial Manager.

Each Account Manager/Business Manager has only five (5) business days to process, reconcile and validate the payment within INB system. If not reviewed and approved, payment will be processed against the Cardholder’s default index (fund/org) and account code 771098. Each Account/Business Manager will be totally responsible for correcting the transaction from the
default index account to the correct index (fund/org) via a J09 if charges are within the same fund and are expenditures. If not within the same fund or not an expenditure, please submit a Journal Transfer to the General Accounting Dept. at bangen@unf.edu.

The Financial Manager Responsibilities:
- Reviews monthly Cardholder folders for compliance with P-Card program.
- Reviews, approves, and signs monthly reconciliations by the 15th of the following month.
- Returns monthly folder(s) to Account/Business Manager.
- Approves new P-Card applications.
- Approves temporary and permanent P-Card limit increases.
- Ensures the Account Manager is complying with University Policy regarding the use and management of the P-Cards by the Departments Cardholders.

It is the Financial Managers responsibility to ensure that the 771098 default account code is cleared timely by the Account Manager/Coder. Should departments have difficulty with the clearing of the Default Account they may contact General Accounting in the Controller’s Office to request assistance with this process.

Nifty Note— It would be helpful for Cardholders and Account/Business Managers (Coders) to use the checklist for each purchase to ensure all necessary steps are followed.

Types of Purchases Allowed

Commodities
There are two criteria that need to be considered when making a purchase with a P-Card. First, is it allowable according to University purchasing guidelines for the funding source? Second, is the item included on the allowable list for use of the P-Card? Any supplies or materials purchased with the P-Card must be an allowable expenditure for the Funding Source that is paying the charge. For instance: Purchases such as food items from an E & G funding source to provide refreshments for a meeting would not be allowable from that funding source. However, such purchases may be procured with the P-Card provided the charges are coded by the Account Manager to an appropriate fund such as the Concession Fund with documentation to support the activity or the Account Manager may document that the charge was reimbursed from a Foundation Account. Documentation should be in the P-Card file at the time of any audit to avoid any audit finding that are reported quarterly to each Division Vice President.
Cardholders and Account/Business Managers are reminded where unique items are purchased, that additional written justification must accompany the receipt in the P-Card file maintained by the Department. This will include items considered to be purchased as lab supplies that would not otherwise be considered to be an allowable purchase with the use of more traditional purchasing processes, or purchases from grocery, discount, or retail stores. The justification should include the name of the course and course number in the case of unique lab supplies. For all purchases made at a grocery, discount, or retail store, the justification should include the name of the event, list of employees who attended, or list of class/clubs involved, and how the event benefited the University. Failing to properly document these types of purchases may necessitate that the department find alternative funding sources for these purchases. If the Cardholder cannot justify the purchase, the Cardholder will be asked to reimburse the University for the items that appear to be of a personal nature or a non-allowable expense from the funding source. Personal purchases made with the P-Card in error must be reimbursed by the Cardholder as soon as possible. There may not be any exceptions to the reimbursement policy for personal items.

Guidelines for what are considered to be allowable University purchases may be found at the following webpage link for the various funding sources:
http://www.unf.edu/controller/accounts_payable/Procedures.aspx

For any purchase to be allowed by use of the P-Card, the item must be included on the “Allowable List” for use of the P-Card as found at the following P-Card website:
http://www.unf.edu/uploadedFiles/anf/controllers/pcard/P-Card%20Allowable%20List.pdf

While the University expects departments and cardholders to follow these guidelines explicitly, we understand that business operations and departmental missions may vary slightly. Accordingly, should there be a true emergency, departments may request an exception provided there is not sufficient time to order through normal purchasing process and the merchandise is needed to avoid an immediate crisis within the department or at the University. The department should specify the details of the emergency and document the purchase as meeting the department’s mission and that the purchase is not for personal consumption or use. Requests for an exception should be sent via email, with the Financial Manager’s approval, and directed to the University’s P-Card Administrator (pcardadministrator@unf.edu), the Assistant Controller or the Controller.

**Important Info**—Cardholders and Account Managers are reminded that services either in whole or in part, may not usually be procured with the use of a P-Card. Exceptions to the rule are not generally granted for this type of activity. The purchase of any service will require the use of traditional requisitioning through the Purchasing Department. It is the Cardholder’s responsibility to purchase from University contracted vendors for any of the supplies, materials and goods listed.
The items listed on the allowable commodities list at the following link may be considered allowable purchases under the UNF Purchasing Card Program provided the cost is less than $999.00. The necessity for limiting single item purchases is to properly comply with the property inventory guidelines established by the State of Florida and to minimize the possibility of fraud. Accordingly, items purchased with a cost that exceeds $999.00 must be procured through standard requisitioning with the University’s Purchasing Department. Purchasing limits are discussed in more detail later in this document under “Transaction Guidelines”.

*The State of Florida and University procedures do not allow the purchase of items for personal convenience. Examples of such items are listed below. Requests for a possible exception to this list may be directed to the University’s P-Card Administrator, the Assistant Controller, or the Controller. An exception may be made if there is a specific justification that is clearly documented. An example of a justification may be for a refrigerator requisitioned by the Biology Department to accommodate perishable items that need refrigeration prior to being used in a lab or possibly for Housing residence halls. However, refrigerators would not normally be an allowable purchase with the P-Card and where authorized should be requisitioned via normal purchasing processes. Please refer to the guidelines for allowable purchases on the Accounts Payable webpage on the Controller’s website.
http://www.unf.edu/controller/accounts_payable/Procedures.aspx

If you have a question regarding whether or not an item is authorized, please contact the University’s P-Card Administrator, the Assistant Controller, or the Controller.

Some departments may be granted exceptions, based on the nature and mission of the specific department, for items that would otherwise be non-allowable.
Cardholder Types
There are three types of Cardholders: individual, departmental, and institutional.

Individual Cardholders: Cardholders, who have been trained, tested and issued cards to use for approved departmental activity and purchases within university guidelines.

Departmental Cardholders: Cardholders, who have been trained, tested and issued cards in their name to use for approved departmental activity and purchases within university guidelines. These are usually Office Managers or are Departmental staff that typically do not routinely carry the card, but use the card to make purchases such as office supplies, etc., for the department. However, these Cardholders may have more responsibility than other cardholders as the departmental Account Manager/Coder.

Institutional Cardholders: Are those individuals who are employed in the Purchasing Department and Controller’s Office who use their P-Card to process purchase requests and invoices that are submitted by the University community.

Institutional Cardholders may have a higher individual, daily, or monthly limit on their P-Card to facilitate the procurement process. Institutional Cardholders may also use their P-Card to handle the payment for items that are not allowable commodity purchases for departmental Cardholders due to the nature of their job responsibilities.

Nifty Note– Departmental Cardholders may use their cards to also purchase airline tickets or pay registration fees for department staff. However, they may never allow others to carry or use their card independent of the Cardholders presence.

Types of Purchases Not Allowed

Personal Purchases
The University of North Florida P-Card is only to be used for official University business transactions only. Should the card be inadvertently used for a personal purchase, reimbursement to the University must be immediate and is mandatory. Repeated use of the University P-Card for personal purchases will result in Cardholder privileges being revoked or may require other disciplinary action up to and including termination. Deliberate misuse or fraudulent use of the University P-Card may bring more stringent disciplinary actions as may be appropriate. Please refer to Appendix IV for a detailed list of consequences for P-Card misuse.
Important Info – Personal purchases could jeopardize the University’s tax-exempt status, permits, and supplier contracts and cause penalties or fines from State or Federal governmental organizations.

Important Info – Where there have been personal items purchased, the consequences of the misuse of a P-Card, either unintentional or intentional, may result in payroll deduction.

Sales Tax
As a Political Subdivision of the State of Florida, the University is exempt from Florida state sales tax. The University’s sales tax exemption number may or may not be printed on the P-Card depending on when the card was ordered. However, Cardholders are provided a laminated copy of the University’s exemption certificate at the time their card is issued to keep with their card and should always present the certificate prior to the sale being processed.

Merchants should be reminded by the Cardholder of this exemption. Should a merchant charge the sales tax every effort should be made to have the tax credited to the card account if it is reasonable, practical, and efficient to do so. Should you not be able to obtain credit for the sales tax, information should be noted on receipt as to the reason.

Nifty Note – If a vendor charges the Cardholder sales tax and the amount is large, it may be practical to return the merchandise or have the sale voided and credited to the card so that it may be repurchased with the tax exemption.

Split Purchases
P-Card purchases may never be split to divide a purchase larger than the Cardholder’s single purchase limit of $999.00 to avoid the card limits. Attempting to make a purchase of $1,500.00 by charging $999.00 on your card today and the remaining $501.00 on your card tomorrow, or asking a sales clerk to split the charge is a violation of policy.

Important Info – The use of the P-Card to split a purchase will result in your P-Card privilege being revoked and the merchandise will be required to be returned to the vendor for credit. The department may then choose to requisition the merchandise in the required manner.
Capital Assets and Attractive Items
Please remember that a single item including component parts costing more than $999.99, including shipping and handling, may be considered a capital asset or an attractive item and may require a University decal to complete the department’s inventory records. Capital items cannot generally be purchased with the use of the P-Card. If an exception has been granted to purchase a capital or attractive item on the P-Card, the Property Dept. needs to be contacted so the item can be decaled properly.

Inappropriate Purchases
Inappropriate purchases are those purchases that may otherwise be allowable, but are not allowed to be purchased when using a P-Card, according to University P-Card policy. Departments and Cardholders are reminded to periodically review the manual and the allowable list to stay informed regarding the purchasing rules. Where practical, inappropriate items purchased need to be returned to the merchant for credit. If that is not possible or too much time has lapsed, the department and/or the Cardholder must contact the P-Card Administrator to ensure proper documentation of the transaction has been completed and that any follow-up issues have been addressed (e.g., purchasing an attractive item that requires a property decal). Repeated purchases of non-allowable items will result in the Cardholder privileges being revoked or other disciplinary actions taken.

Encumbered Purchases
The Purchasing Card Program was established, in part, to lessen the amount of paperwork and processing time currently needed for small dollar purchases. Therefore, P-Card charges will not be encumbered nor will purchase orders be issued.

Transaction Guidelines

**Standard Transaction Information:**
- Individual Transaction Limit: $999.00 including shipping/handling
- Number of Transactions Allowed Daily: No Limit
- Monthly Dollar Limit: $2,500.00 including shipping/handling

**Travel Transaction Information:**
- Individual Transaction Limit: $2,500.00
- Number of Transactions Allowed Daily: No Limit
- Monthly Dollar Limit: $2,500.00
Transaction limits are initially set at these levels when cards are issued. However, in certain situations, limits may be allowed to be increased either temporarily or permanently depending on the need and justification provided. Generally, limits will remain at the stated levels and may be increased and lowered as the situation may require. This may well be the case for employees traveling. Requests for higher limits should be made in writing or email with a proper justification from the Financial Manager to the P-Card Administrator, the Assistant Controller, or the Controller in the Controller’s Office.

All P-Card limits are reviewed annually based on the average spend, as well as, the highest charges for the prior year. Limits may be increased or decreased by the P-Card Administrator, Assistant Controller, or Controller based on the outcome of this review. Cardholders will be notified of any changes to their limits.

Disputed and Fraudulent Transactions
Cardholders and Account/Business Managers should frequently review their accounts to ensure that there are no fraudulent or unfamiliar charges, and charges and credits have been applied correctly. Items that appear to be fraudulent must be immediately reported to SunTrust Bank by calling telephone number listed on the back of the P-Card and also reported to the P-Card Administrator in the Controller’s Office as soon as issues are discovered. Please note that the department will be responsible for absorbing any losses that are deemed to be unrecoverable by Visa and/or the bank due to disputed or fraudulent charges.

The P-Card Dispute form may be found at the following link: http://www.unf.edu/uploadedFiles/anf/controllers/pcard/pcard_Disputed_Items_Form.pdf

If there is a dispute related to a particular transaction and fraud is not involved, the Cardholder should first contact the merchant to resolve the dispute. In addition, the Cardholder should contact Regions Bank to alert them of the dispute and notify the P-Card Administrator. All attempts to resolve the dispute with the merchant must be documented.

Credit Transactions
The Purchasing Card Administrator is required to monitor disputed transactions, and will work with the Cardholders, Account Managers, departments, and merchants to resolve the issue and ensure that departments receive proper credit where a credit is due.

If a Cardholder returns merchandise, a credit should be issued to the Cardholder’s P-Card account and a credit card receipt for the credit or other documentation supporting must be obtained. Credits must be issued to the Banner Index and account code where the original charge was incurred.

Important Info  – Under no circumstances may a Cardholder receive a cash refund for merchandise returned or overpaid on a P-Card.
When a Cardholder has returned merchandise, the department Account Manager should follow up on credits that need to be issued by contacting the merchant directly to resolve credit issues. The Account Manager should document all attempts to resolve the dispute with the merchant. Where orders are canceled after being paid with a P-Card, the Cardholder or the Account/Business Manager must be diligent to obtain a cancellation number to document the merchant’s acceptance of the merchandise and their issuance of a credit and include that information on the dispute form for the file.

**Merchant Issues**
Issues with Merchants may include, but are not limited to such issues as; an amount charged that is an over stated price or a difference for a quoted price, an incomplete order, damaged merchandise, the wrong merchandise, a duplicate transaction amount for a single purchase, or non-delivery of the merchandise.

As soon as the issue is discovered, the Cardholder must contact the merchant to resolve these types of issues. Typically, the merchant will resolve most issues by issuing a credit or by reshipping the merchandise where appropriate. In addition, the Cardholder should contact Regions Bank to alert them of the dispute and notify the P-Card Administrator. All attempts to resolve the dispute with the merchant must be documented.

Merchants may impose shipping, restocking and handling fees or a convenience fee where the Cardholder may be at fault for improper ordering or where they have picked up the wrong merchandise. However, when the merchant applies a credit for returned merchandise, they may not assess a credit card surcharge or a processing fee when applying the credit back to the P-Card account.

**Reconciling and/or Accounting Issues**
Credit transactions do not require a receipt, but should be documented as to their purpose to ensure that the credit is properly returned to the proper index. Documentation should include a return receipt or proof that the merchandise was returned.

**Cardholder Issues**
In the event that a fraud has occurred outside of the control of the Cardholder, it will be necessary for the P-Card Administrator to bring card limits to zero and cancel P-Card immediately. A new card may be issued at the request of the Cardholder and the Financial Manager.

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**Nifty Note**– It is recommended that Cardholders keep the SunTrust Bank telephone number and the P-Card Administrator telephone number handy for emergency contact when needed. The SunTrust Bank phone number is 1-800-836-8562. The P-Card Coordinator may be reached at 904-620-1738.
Chapter Three

Travel

All travel policies and procedures must adhere to Section 112.061 of the Florida Statutes, the Florida Administrative Code and the University of North Florida Policy and Procedures.

General Information
Prior to any travel expenses being committed by a Cardholder, an approved TAR (Travel Authorization Request- Paper Form) or TA (Electronic Travel Authorization) form must be completed prior to booking any travel related business. From now on, the manual will refer to both the TAR and TA as a TA. Any supplemental approvals required due to special University policy or procedures must also be obtained on the TA form prior to committing any University resources. A copy of this TA must be included in your P-Card documentation for travel related expenses. A TA may not be accepted if it is completed and turned in with the travel expense voucher.

When the travel is completed a copy of the Travel Expense Reimbursement Voucher or TR (Electronic Travel Reimbursement) with copies of the original receipts must be maintained in the P-Card file to support the P-Card activity. From now on, the manual will refer to both the Travel Expense Reimbursement Voucher and TR as a TR.

Where multiple departments are providing funding for the travel activity, Cardholders must obtain separate signature approval from their Financial Manager for each fund supporting the activity. This applies to TA’s and TR’s.

Important Info – A TA must be completed prior to booking any travel related business. A copy of the TA must be included in your P-Card documentation for travel related expenses.

Nifty Note – The State of Florida does not allow first class travel by any airline, train or other form of transportation. Hotel accommodations at luxury hotels or resorts are generally not allowable unless there are no other accommodations in the general vicinity available at more reasonable pricing. Where situations such as this exist, costs may be factored to a lesser rate to account for more reasonably priced lodging accommodations in the general area that were available.
Airfare – Cancellation
If a flight needs to be cancelled for a non-refundable fare, cancel the flight immediately. To verify the cancellation fee is allowable, the traveler must file a TR that includes a justification stating the business reason the airfare was cancelled. However, if a ticket is cancelled or changed for the convenience of the traveler, the cancellation fee and the cost of the ticket must be reimbursed to the University by the Cardholder. If the Cardholder subsequently uses the original ticket for approved University business travel, the Cardholder may claim the cost of the original ticket with their subsequently approved travel reimbursement and the University will pay for any additional increase in ticket price for the later flight due to any increased fare. However, the Cardholder must cover any penalties associated with a ticket cancellation where it was due to the Cardholder’s preferences.

Rental Car
Travelers must call one of the University’s two rental car agencies when renting a vehicle and may use their P-Card for business related rentals. Enterprise and Avis Car Rental are the approved agencies to make car rental reservations. Generally, vehicles are restricted to compact rentals unless the need for a larger vehicle is well documented. If the traveler does not use the state contract, the traveler will be responsible for the difference in cost between the state contracted vendor and the vendor selected including the cost of insurance required when travelers rent from other than these two agencies. However, if the traveler finds a less expensive rate or an Enterprise or Avis rental car is unavailable, a non-contracted agency may be used. Please remember that the lower rate calculation must include additional insurance and mileage factors to determine the actual rate to make the comparison and the lack of availability must be documented in the file. Documentation must be included with the TA or TR.

Registration Fees
A TA must be approved and completed prior to registering for a conference or event and be on file with the Travel Department in the Controller’s Office. The following items should be submitted by the Cardholder to the Account/Business Manager before a registration fee processed by the P-Card is approved:

- A copy of the approved TA.
- A copy of any additional documents required to support the TA’s approval.
- The conference registration forms indicating the actual cost of the registration and additional fees for non-required activities.
- A copy of the conference agenda showing all of the days the conference and any meals or lodging included in the registration fee.
Hotel Fees
The State of Florida allows single occupancy room rates only. If you share your room with a coworker on University business and are charged a double occupancy room rate, your TR must name the other traveler. The P-Card can be used only for individual UNF official business hotel stays.

If your receipt shows double occupancy room rate and the other occupant, such as a spouse, was not on University business (requires an approved TA), you will need documentation from the hotel that the single and double occupancy rates were the same or the Cardholder must submit a receipt for the difference in the room rates plus any applicable taxes if out of the State of Florida.

If the hotel is in the State of Florida, please remember that UNF is exempt from Florida sales tax. Hotels will require a hard copy of the tax-exempt form and Cardholders should have been provided a laminated copy that they may carry with the P-Card to provide the hotel to make a copy upon check in. Please contact the P-Card Administrator if you do not have a copy of the tax-exemption card. If the hotel is outside the State of Florida, the state sales tax may be paid by the P-Card. Do not pay any other non-reimbursable charges to your room with your P-Card, such as personal telephone charges, room service, movies or mini bar items. The Cardholder should forward the itemized hotel bill to the Account /Business Manager within 3 business days of completing the hotel stay.

Hotel – Check Out
If you have personal charges on your hotel bill, the Cardholder will need to ask the desk clerk to separate the charges so that they are not included on the P-Card statement. Remember to get a complete, itemized receipt of all P-Card hotel charges. Telephone charges must be documented as business activity and provide the name of the business/person and purpose of the calls, or the calls will be considered personal and will not be reimbursed. If charges are made on the P-Card, the individual must reimburse the University.

Hotel – Cancellation
Cardholders are personally liable for any charges or penalties resulting from the failure to give proper notice of cancellation of hotel accommodations.

Restaurant/Meal Receipts
To provide a convenience for University travelers, the University has approved the use of the P-Card for meal purchases while in travelers are in official authorized Class A or Class B travel status that requires an overnight stay.

However, it is important for all Cardholders and Account Managers to fully understand that the cost of all meals charged with the P-Card must be deducted from the TR form, just as it were a Travel Advance. In this situation, it is only necessary that a copy of the credit card charge slip from the restaurant vendor be provided as it is only needed to document the P-Card expense to
clear the P-Card payment process and to note that the amount was deducted from the TR. This in no way provides the amount that any traveler is allowed for meals under the State of Florida statute provisions for travel reimbursement allowances. In this situation the Cardholder is not required to submit the itemized receipt from your meal order.

In addition, employees in official Class A or B travel status if claiming any meals during the travel event may only claim the meal allowances according to Florida Statute 112.061 according to the time they departed on the trip and returned. The Cardholder must deduct any meals purchased with the card from their travel reimbursement.

**International Travel/Purchases**

All of the University’s P-Cards are set up with International capabilities. However, cardholders are asked to notify the P-Card Administrator at least 48 hours prior to any International travel so Regions Bank may be notified. Please provide the name of the traveler, destination of the trip, and dates of travel.

For more detailed information on Travel policies and procedures, whether domestic or international, you are encouraged to review the Travel manual available for download at [http://www.unf.edu/uploadedFiles/anf/controllers/travel/Travel_Procedures_Manual.pdf](http://www.unf.edu/uploadedFiles/anf/controllers/travel/Travel_Procedures_Manual.pdf) You are also encouraged to attend the University Travel Training course when offered.

In rare situations when transactions are processed outside of the U.S., cards may possibly be declined through Verified by Visa depending on the country. By contacting the vendor directly, either by email or phone, the vendor has the authority to approve the charge. This is not something that Regions Bank can override. It must be done by the actual vendor.
Chapter Four

Documentation, Monthly Reconciliation, and Post Audit

Documentation

All original paper receipts must be maintained by the department of the Account/Business Manager for each Cardholder for the later of six (6) months or the performance of the audit by the P-card Auditor. After this timeframe, the original receipts may be scanned and shredded. P-Card documentation (originals or scanned copies) must be kept within the department for three (3) years from the date of purchase provided all applicable audits have been released. The individual departments are responsible for making sure that all electronic copies or photographic reproductions of receipts are complete and legible.

For travel expenses where the P-Card has been used for any of the travel related expenses, a copy of the TA must be provided for all charges made before the travel occurs, such as airfare or registration fees. A copy of the completed and approved TR with appropriate receipts, including those from P-Card activity, must be included with the documentation after the travel is completed.

Once completed and documented, a copy of the completed TR form along with the appropriate receipts for the P-Card charges and other receipts should be forwarded to the Accounts Payable Department for review and processing.

The Account Manager/ Business Manager is responsible for maintaining the documentation for all payment activity for each Cardholder within the respective department and must be available at the time of the post audit being conducted.

The Cardholder is responsible for verifying the accuracy of all p-card receipts before forwarding them to the Account/Business Manager. Receipts must clearly reflect the vendor name, date of purchase, date the goods were received, a description of the goods, acquired number of units, and cost per unit. The combination of several types of documents may be used to provide the description, number of units, and cost per unit such as an invoice, quote sheets, packing slips, web page screen-prints, cash register receipts, or charge slips. Numerical code descriptions alone will not be acceptable. Original receipts or electronic copies supporting transactions are required and must be maintained by the Account Manager/Business Manager for the period of time stated above.

Missing Receipts

If only a very few purchasing card receipts (i.e., max. 3 receipts in one year) are lost or unavailable, and it is the first incidence, then the Cardholder must fill out a Replacement P-Card Receipt Form (see Appendix IV), which is also available on the Controller’s website at the following link: http://www.unf.edu/uploadedFiles/anf/controllers/pcard/pcard_Replacement_Receipt_Form.pdf However, the cardholder must make a reasonable effort to get a duplicate receipt from the vendor before filling out the form. The use of this form should be for rare instances and should not be abused. The Replacement P-Card Receipt Form will not be accepted for hotel bills and plane tickets due to the nature of the expenses.
Monthly Reconciliation

Cardholder
- Cardholders must forward all purchase receipts to the Account Manager/Business Manager within 3 business days of the purchase.

Account Manager/Business Manager (Coder)
- Receives receipts from the Cardholder daily as purchases are made, but no more than three business days from the date of purchase and identifies items not accounted for or items that are inappropriate purchases.
- Codes the transactions in Banner and where needed makes necessary changes to the index to properly reflect the correct funding source.
- Obtains Regions Bank statement from Cardholder on a monthly basis.
- Reconciles the bank statement and Banner report by the 10th day of the following month.
- Forwards reconciliation sheets to the Financial Manager for approval and signature together with receipts, Banner report, and bank statement.
- Provides Cardholder information to Auditor when requested. Cardholder’s files and receipts must be up to date and readily available for a random sample audit.

Financial Manager
- Oversees all transactions for the department on a monthly basis and makes sure all charges are appropriate for the funding source.
- This budgetary person will also sign the monthly reconciliation sheets by the 15th of the following month stating that all P-Card charges are valid and appropriate.
- The Financial Manager can be the Director/Associate or Assistant Director, Dean, Department Head, Vice President/Associate or Assistant Vice President, Controller/Associate or Assistant Controller. The Financial Manager may delegate their signing authority to another budgetary person in their department by sending an email to the P-Card Administrator.

Post-Audit
The audit of departmental P-Card files is conducted by the University Controller’s Office with review by the University’s Internal Auditor and the Auditor General for the State of Florida. The P-Card Auditor is not responsible for auditing any direct support organization employees, as this will be handled by the individual organizations. The Account Manager/Business Manager is the primary contact in the audit process. Through an organized effort in receipt retention and reconciliation the department should have no problem complying with an audit. An audit of each Account Manager/Business Manager and Cardholder’s records will be performed periodically. The auditor will perform a random sample audit (auditor shows up unannounced). Either way, the Account/Business Manager needs to be prepared and have all documentation and reconciliations ready.
Auditor

- The Auditor will request reconciliation sheets, receipts, bank statements, and Banner reports from Account Manager/ Business Manager for each Cardholder.
- The Auditor will perform independent audits of the transactions under review to determine if the documentation in the file is maintained and up to date.
- The Auditor will verify the appropriateness of the purchase for the funding source.
- The Auditor will verify the appropriateness of the purchase to determine if it is allowable for the use of the P-Card to make the purchase.
- The auditor will review to ensure that all transactions in the default account (771098) have been transferred to the appropriate account.
- Returns the documentation to the Account Manager/ Business Manager to be kept in the Cardholder’s file once the audit is completed according to the retention guidelines stated previously in this manual.
- Completes an audit report and sends a copy to the Cardholder, Account Manager, Controller, Assistant Controller, P-Card Administrator, and the Financial Manager.

P-Card Administrator

- Receives a copy of the audit report.
- Contacts the Cardholder in case of any irregularity.
- Takes any necessary corrective action.
- Reports immediately any corrective action to the Assistant Controller and the Controller.
- Follows up on fraud activity between the bank and the Cardholder.
- Periodically reviews trends in purchasing habits.
- Monitors Cardholder limits on a regular basis.
- Compiles and submits a quarterly audit summary report to each Division Vice President for all audit findings within each division.

Key questions for Account Managers/Business Managers (Coders)

- Has the Cardholder provided an itemized receipt for a P-Card purchase?
- Is the transaction an allowable P-Card purchase?
- Is the transaction being coded to an appropriate fund?
- Are receipts maintained in a file for each Cardholder?
- Is the P-Card transaction time frame being adhered to?
- Is the P-Card month-end report being reconciled?
- Does the amount on receipts match the charges in Banner?
## APPENDIX I

### PURCHASING CARD CONTACTS

<table>
<thead>
<tr>
<th>Name</th>
<th>Position/Role</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rabena Johnson</td>
<td>P-Card Coordinator, Questions regarding SunTrust Bank, Application Review,</td>
<td>Email Address: <a href="mailto:pcardadministrator@unf.edu">pcardadministrator@unf.edu</a> (904) 620-1738</td>
</tr>
<tr>
<td></td>
<td>Processing and Setup, P-Card Security Setup Application Processing.</td>
<td></td>
</tr>
<tr>
<td>Wilson Navarro</td>
<td>Assistant Controller, Back-Up for P-Card Administrator questions, Application</td>
<td>Email Address: <a href="mailto:wnavarro@unf.edu">wnavarro@unf.edu</a> (904) 620-2497</td>
</tr>
<tr>
<td></td>
<td>Review, P-Card Program Supervisor.</td>
<td></td>
</tr>
<tr>
<td>Stephanie Price</td>
<td>Sr. Accountant, 2nd Back-Up for P-Card Administrator questions.</td>
<td>Email Address: <a href="mailto:s.price@unf.edu">s.price@unf.edu</a> (904) 620-2747</td>
</tr>
<tr>
<td>Lan Nguyen</td>
<td>P-Card Auditor</td>
<td>Email Address: <a href="mailto:lnguyen@unf.edu">lnguyen@unf.edu</a> (904) 620-2783</td>
</tr>
<tr>
<td>Leanne Thomas</td>
<td>Questions regarding Travel.</td>
<td>Email Address: <a href="mailto:leanne.thomas@unf.edu">leanne.thomas@unf.edu</a> (904) 620-1093</td>
</tr>
<tr>
<td>Valerie Stevenson</td>
<td>Controller</td>
<td>Email Address: <a href="mailto:vstevens@unf.edu">vstevens@unf.edu</a> (904) 620-2989</td>
</tr>
<tr>
<td>SunTrust Bank</td>
<td>To report Fraud, or Lost or Stolen Cards.</td>
<td>1-800-836-8562</td>
</tr>
</tbody>
</table>
APPENDIX II

CARDHOLDER RESPONSIBILITIES CHECKLIST

<table>
<thead>
<tr>
<th>Task</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Verifies that there are available funds to make this purchase.</td>
<td></td>
</tr>
<tr>
<td>Ensures upon termination that his/her P-Card has been returned</td>
<td>to the Account/Business Manager or directly to the P-Card Administrator</td>
</tr>
<tr>
<td>or directly to the P-Card Administrator in the Controller’s Office</td>
<td>on the P-Card Termination Form.</td>
</tr>
<tr>
<td>Ensures that the purchase is an authorized purchase and that the</td>
<td>P-Card may be used for the purchase. (see pages 5-7)</td>
</tr>
<tr>
<td>Ensures that the purchase is within the cardholder’s card dollar</td>
<td>limit. Splitting transactions in order to override the single limit is</td>
</tr>
<tr>
<td>limit. Splitting transactions in order to override the single limit</td>
<td>not allowed.</td>
</tr>
<tr>
<td>Verifies if the purchase may be obtained using a UNF or State</td>
<td>Contract vendor.</td>
</tr>
<tr>
<td>Obtains the Vendor’s name, address, phone, &amp; fax number.</td>
<td></td>
</tr>
<tr>
<td>Tells the vendor a VISA card is being used. Should not use the terms</td>
<td>P-Card or UNF Procurement Card.</td>
</tr>
<tr>
<td>Tells the vendor not to charge the card until item(s) have been</td>
<td>shipped. To do so would violate their agreement with the VISA system.</td>
</tr>
<tr>
<td>Provides vendor with UNF’s tax exempt number if purchase is within</td>
<td>UNF is exempt from Florida sales tax.</td>
</tr>
<tr>
<td>Provides vendor with shipping information if needed: Name, building</td>
<td>requires a reasonable time in case it needs returning, if applicable.</td>
</tr>
<tr>
<td>Vendors should not charge any kind of credit card fee. If they</td>
<td></td>
</tr>
<tr>
<td>If the P-Card purchase is declined, the UNF P-Card Administrator</td>
<td></td>
</tr>
<tr>
<td>Tells vendor that an itemized receipt must be received. If the</td>
<td></td>
</tr>
<tr>
<td>Submits a receipt or order form to the Account Manager within 3</td>
<td></td>
</tr>
<tr>
<td>Keeps all the shipping boxes in which the order arrives for a</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Task</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# APPENDIX III

## ACCOUNT MANAGER/BUSINESS MANAGER RESPONSIBILITIES CHECKLIST

<table>
<thead>
<tr>
<th>Task</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Checks Banner on a DAILY basis for new charges.</td>
<td>Ensures that all P-Cards are collected from terminated employees and returned to the P-Card Administrator immediately upon any terminations.</td>
</tr>
<tr>
<td>Verifies that all receipts have been provided within the required 3 business days for all transactions for all the Cardholders. Obtain a proper receipt from all Cardholders, with the date the items were received, the correct Index, Fund, and Account Code to charge. Also verifies that the required supporting backup documentation has been provided.</td>
<td>All transactions for each Cardholder must be coded in the Banner system within 5 business days regardless of reason.</td>
</tr>
<tr>
<td>Forwards monthly reconciliation to Financial Manager for approval.</td>
<td>If the Cardholder is traveling and not returning to the University in time to meet the 5 business day coding deadline, makes sure all hard copy receipts are received in the 3-day time period upon physical return to the University.</td>
</tr>
<tr>
<td>Verifies the Vendor’s name, address, phone, &amp; fax number available.</td>
<td>Forwards monthly reconciliation to Financial Manager for approval.</td>
</tr>
<tr>
<td>Contacts the P-Card Administrator if the Vendor charges any kind of credit card fees.</td>
<td>Verifies the Vendor’s name, address, phone, &amp; fax number available.</td>
</tr>
<tr>
<td>Confirms that the vendor’s name, dollar amount; and that the Index, Fund, and Account Codes are correct in Banner before the transaction posts. Responsible for correcting any coding errors via a J09 or by contacting the General Accounting Dept. for a journal transfer.</td>
<td>Contacts the P-Card Administrator if the Vendor charges any kind of credit card fees.</td>
</tr>
<tr>
<td>If a purchase is being returned, verifies that the Vendor been contacted for proper return instructions to ensure that a credit can be applied or a replacement item sent or picked up.</td>
<td>Confirms that the vendor’s name, dollar amount; and that the Index, Fund, and Account Codes are correct in Banner before the transaction posts. Responsible for correcting any coding errors via a J09 or by contacting the General Accounting Dept. for a journal transfer.</td>
</tr>
<tr>
<td>Verifies a proper receipt and backup documentation been included in the departmental P-Card files to support the purchase activity and to meet University and State audit requirements.</td>
<td>If a purchase is being returned, verifies that the Vendor been contacted for proper return instructions to ensure that a credit can be applied or a replacement item sent or picked up.</td>
</tr>
<tr>
<td>Reconciles to match receipts to paid charges that have been processed by the Bank and in Banner to verify all outstanding charges are paid correctly. Immediately notifies his/her Financial Manger or Financial Manager’s Supervisor, the P-Card Administrator about any improper purchases. He/she can also notify the Internal Auditor confidentially or anonymously.</td>
<td>Verifies a proper receipt and backup documentation been included in the departmental P-Card files to support the purchase activity and to meet University and State audit requirements.</td>
</tr>
</tbody>
</table>
APPENDIX IV

This list is not all inclusive. Any offenses not listed below will be evaluated on an individual basis and appropriate action will be taken as circumstances dictate.

<table>
<thead>
<tr>
<th>P-Card Misuse or Policy Non-Compliance</th>
<th>Consequences</th>
</tr>
</thead>
</table>
| Uses card for personal gain (intentional) | 1. Reimburse the University  
2. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
3. Card revocation  
4. May be subject to disciplinary action up to, and including termination  
5. May be subject to civil/criminal charges |
| Uses card for personal gain (unintentional) | 1. Reimburse the University  
2. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
3. May be subject to card revocation if recurrent offense  
4. May be subject to disciplinary action |
| Purchases items with P-card that are not authorized (e.g., purchasing of items not authorized by financial manager, using another employee’s P-card, etc.) | 1. May need to reimburse the University  
2. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
3. May be subject to card revocation if recurrent offense  
4. May be subject to disciplinary action |
| Retains a rebate or refund from vendor, bank or other financial institution for personal use | 1. Reimburse the University for the amount of the rebate  
2. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
3. May be subject to card revocation  
4. May be subject to disciplinary action up to, and including termination  
5. May be subject to civil/criminal charges |
| Purchases gift cards (unless authorized), alcoholic beverages (unless authorized), tobacco products or personal items that are not job related | 1. Reimburse the University  
2. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
3. Card revocation  
4. May be subject to disciplinary action up to, and including termination  
5. May be subject to civil/criminal charges |
| Purchases items from friends or relatives where the cardholder has a financial interest | 1. Reimburse the University  
2. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
3. May be subject to disciplinary action up to, and including termination  
4. May be subject to civil/criminal charges |
| P-card Sharing                                      | 1. Auditor will issue a Discrepancy Memo and /or Post Audit Review with Finding  
|                                                   | 2. May be subject to card revocation |
| Cash advances, cash refunds, or store “credits” held on account with the vendor | 1. Reimburse the University for the amount of the advance, refund, or credit  
|                                                   | 2. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
|                                                   | 3. May be subject to card revocation  
|                                                   | 4. May be subject to disciplinary action up to, and including termination  
|                                                   | 5. May be subject to civil/criminal charges |
| Split Purchases to circumvent single transaction limits | 1. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
|                                                   | 2. May be subject to card revocation  
|                                                   | 3. May be subject to disciplinary action up to, and including termination |
| Any person, including a P-card account/business manager, a supervisor, financial manager, etc., who knowingly, willfully, intentionally, wantonly, or recklessly allows or conspires with a cardholder on actions noted above | 1. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
|                                                   | 2. May be subject to disciplinary action up to, and including termination  
|                                                   | 3. May be subject to civil/criminal charges |
| Cardholder fails to maintain receipts and adequate documentation of purchase | 1. May need to reimburse the University  
|                                                   | 2. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
|                                                   | 3. May be subject to card revocation if recurrent offense |
| Habitual use of the Replacement P-card Receipt Form (defined as more than three (3) times within one year) | 1. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
|                                                   | 2. May be subject to card revocation |
| P-card transaction for non-allowable professional services, royalties, or any other non-tangible good | 1. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
|                                                   | 2. May be subject to card revocation if recurrent offense |
| Purchases allowable on institutional funds but unallowable on the P-card | 1. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
|                                                   | 2. May be subject to card revocation if recurrent offense |
| Uses a non-contract vendor for items available under a University contract | 1. Auditor will issue a Discrepancy Memo and/or Post Audit Review with Finding  
|                                                   | 2. May be subject to card revocation if recurrent offense |
APPENDIX V

UNIVERSITY OF NORTH FLORIDA
PURCHASING CARD PROGRAM

REPLACEMENT P-CARD RECEIPT FORM

Vendor/Merchant Name: ____________________________________________________________

Date of Purchase: _______________ Total Purchase Amount: $________________________

Provide a complete description of each item purchased with the cost of each:

_________________________________________________________________________________
_________________________________________________________________________________
_________________________________________________________________________________
_________________________________________________________________________________

Justification for the Purchase:______________________________________________________
_________________________________________________________________________________
_________________________________________________________________________________

Receipt was Lost _______ or Not Available _______ Reason receipt was not obtained:________

_________________________________________________________________________________
_________________________________________________________________________________
_________________________________________________________________________________

I, ____________________________, THE UNDERSIGNED DO CERTIFY THAT
(Type or Clearly Print Name)
THE ABOVE PURCHASE WAS MADE FOR OFFICIAL STATE BUSINESS.

_________________________________________________________________________________
CARDHOLDER SIGNATURE Date
APPENDIX VI

University of North Florida
Purchasing Card Reconciliation Sheet

Department Name: _____________________________ Period: _____________________________

Cardholder Name: _____________________________

Account Manager/Business Manager: ___________________________

A____________________ Total of Net Balance per SunTrust Bank On-line Statement
(Write the Total on Bank Statement - current month)

B____________________ PLUS: Receipts not on Bank Statement (Current Month)
(Transactions on Banner list of transactions [FAICARD] for current month not on Bank Statement for current month; these transactions will probably be listed on following month Bank Statement)

C____________________ LESS: Receipts carried forward (Previous Month)
(Transactions listed on Bank Statement for current month not on Banner list of transactions for current month; these transactions were probably listed on previous month Banner list of transactions)

D____________________ Balance per Report
(A + B - C = D; this total [D] must equal the total on Banner list of transactions for current month)

Explanation to any discrepancy:


The following documentation must be attached to this reconciliation sheet (please check if included):

_________ Banner List of Transactions Statement
_________ SunTrust Bank On-line Statement

_________ Receipts for Purchases (originals)
_________ Any Justification Statements

_________ Copies of Travel Forms
_________ Copy of any receipts reimbursing UNF

Cardholder: _____________________________ Date: _____________________________

Account or Business Manager: _____________________________ Date: _____________________________

Financial Manager: _____________________________ Date: _____________________________

UNF Auditor(s): _____________________________ Date: _____________________________
APPENDIX VII

University of North Florida (UNF) Purchasing Card Program
Cardholder Agreement Form

I AGREE TO THE FOLLOWING REGARDING THE USE OF THE UNF PURCHASING CARD ASSIGNED TO ME FOR OFFICIAL UNIVERSITY BUSINESS ONLY:

1) I understand that I am being entrusted with a powerful and valuable tool and will be making financial commitments on behalf of UNF and will strive to obtain the best value for the state.

2) I understand that under no circumstances will I use the Purchasing Card to make personal purchases, either for others or myself. Using the Purchasing Card for personal gain or unauthorized use may result in disciplinary actions, up to and including termination of employment and prosecution to the extent permitted by law.

3) I will follow Florida Law, UNF purchasing policies, and the established guidelines for using the Purchasing Card. Failure to do so may result in either revocation of my card privileges or other disciplinary action.

4) I have been provided a copy of the Purchasing Card Guidelines and attended the training, and understand the Purchasing Card Program. I have been given an opportunity to ask any questions to clarify my understanding of the Purchasing Card Program.

5) I agree to review and reconcile transactions timely and will maintain all applicable information and receipts.

6) I agree that, should I violate the terms of the Agreement, I will be subject to disciplinary action up to and including termination of employment and that I will reimburse the University of North Florida for all incurred charges and any costs related to the collection of such charges. Any such charges that I owe the University will be deducted from any money which would otherwise be due and owing me, including salary or wages, in accordance with Rule 3A-21.004, F.A.C.

Cardholder Name (Print)                        Witness Name (Print)
__________________________________________  ________________________________
Cardholder Signature  Witness Signature
__________________________________________  ________________________________
Date  Date
APPENDIX VIII

UNIVERSITY OF NORTH FLORIDA
PURCHASING CARD PROGRAM

ACCOUNT MANAGER/BUSINESS MANAGER (CODER) AGREEMENT FORM

DEPT. BANNER INDEX # _______________________________

PRINT NAME: ___________________________________  _____________________________________

                       Last                                   First

DEPARTMENT: __________________________________________________________________________

CARDHOLDER(S) NAME: _________________________________________________________________

BUSINESS ADDRESS: 1 UNF Drive, Jacksonville, FL 32224

TELEPHONE #:_________________________________

E-MAIL ADDRESS: ____________________@unf.edu

The Account Manager/Business Manager is the individual who reviews and codes all the
Cardholder transactions in Banner, and reconciles the Regions Bank and Banner statements by the
10th of the following month.

By signing this agreement form, I ________________________________________________________,
Printed or Typed Name of the Account Manager/Business Manager

• Agree to the terms in this paragraph, which state, as a University of North Florida
  Departmental Purchasing Card Account Manager/Business Manager (coder) that I am
  responsible for the coding of the Procurement Cardholder’s transactions in the UNF Banner
  Financial System. I will be responsible for the monthly reconciliation of my department
  Cardholder’s statements with the Banner Accounting System. I will also comply with all the
  Purchasing Card Program terms and conditions of the Florida Department of Banking and
  Finance, SunTrust Bank, and University of North Florida. I understand I must immediately
  notify the Financial Manager and the P-Card Administrator of any deviation from the
  guidelines, irregularities, or fraud on the cardholder’s part. Failure to report any deviations
  stated above may be cause for disciplinary actions including and up to termination.

_____________________________________________________________________________________

Account Manager/Business Manager Signature   Date
## Index

<table>
<thead>
<tr>
<th>Topic</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Manager</td>
<td>2</td>
</tr>
<tr>
<td>Account Manager/Business Manager (Coder)</td>
<td>2, 4, 22</td>
</tr>
<tr>
<td>Airfare – Cancellation</td>
<td>14</td>
</tr>
<tr>
<td>Allowable Purchases Link</td>
<td>6</td>
</tr>
<tr>
<td>Allowable University Purchases Guidelines Link</td>
<td>6</td>
</tr>
<tr>
<td>Allowable Commodity Purchases</td>
<td>5</td>
</tr>
<tr>
<td>APPENDIX I</td>
<td>20</td>
</tr>
<tr>
<td>APPENDIX II</td>
<td>21</td>
</tr>
<tr>
<td>APPENDIX III</td>
<td>22</td>
</tr>
<tr>
<td>APPENDIX IV</td>
<td>23-24</td>
</tr>
<tr>
<td>APPENDIX V</td>
<td>25</td>
</tr>
<tr>
<td>APPENDIX VI</td>
<td>26</td>
</tr>
<tr>
<td>Attractive Items</td>
<td>10</td>
</tr>
<tr>
<td>Auditor</td>
<td>19</td>
</tr>
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<td>Business Manager</td>
<td>2</td>
</tr>
<tr>
<td>Capital Assets</td>
<td>10</td>
</tr>
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<td>Cardholder</td>
<td>2, 3, 21</td>
</tr>
<tr>
<td>Cardholder Issues</td>
<td>12</td>
</tr>
<tr>
<td>Cardholder Types</td>
<td>8</td>
</tr>
<tr>
<td>Commodities</td>
<td>5</td>
</tr>
<tr>
<td>Consequences for Non-Compliance</td>
<td>23-24</td>
</tr>
<tr>
<td>Credit Transactions</td>
<td>11</td>
</tr>
<tr>
<td>Documentation</td>
<td>17</td>
</tr>
<tr>
<td>Departmental Cardholders</td>
<td>8</td>
</tr>
<tr>
<td>Disputed and Fraudulent Transactions</td>
<td>11</td>
</tr>
<tr>
<td>Documentation, Monthly Reconciliation, and Post Audit</td>
<td>17</td>
</tr>
<tr>
<td>Encumbered Purchases</td>
<td>10</td>
</tr>
<tr>
<td>Examples of personal convenience items</td>
<td>7</td>
</tr>
<tr>
<td>Financial Managers</td>
<td>2, 5</td>
</tr>
<tr>
<td>Hotel – Cancellation</td>
<td>15</td>
</tr>
<tr>
<td>Hotel - Check Out</td>
<td>15</td>
</tr>
<tr>
<td>Hotel Fees</td>
<td>15</td>
</tr>
<tr>
<td>Inappropriate Purchases</td>
<td>10</td>
</tr>
<tr>
<td>Individual Cardholders</td>
<td>8</td>
</tr>
<tr>
<td>Institutional Cardholders</td>
<td>8</td>
</tr>
<tr>
<td>Intended Audience</td>
<td>iv</td>
</tr>
<tr>
<td>International Travel</td>
<td>16</td>
</tr>
<tr>
<td>Key questions</td>
<td>19</td>
</tr>
<tr>
<td>Key Terms</td>
<td>2</td>
</tr>
<tr>
<td>Merchant Issues</td>
<td>12</td>
</tr>
<tr>
<td>Missing Receipts</td>
<td>17</td>
</tr>
<tr>
<td>Monthly Reconciliation</td>
<td>18</td>
</tr>
<tr>
<td>Non-Allowable Commodity Purchases</td>
<td>7-10</td>
</tr>
<tr>
<td>Objectives</td>
<td>iv</td>
</tr>
<tr>
<td>P-Card Administrator</td>
<td>19</td>
</tr>
<tr>
<td>P-Card Overview</td>
<td>1</td>
</tr>
<tr>
<td>P-Card Program Information</td>
<td>3</td>
</tr>
<tr>
<td>Personal Purchases</td>
<td>8</td>
</tr>
<tr>
<td>Post-Audit</td>
<td>18-19</td>
</tr>
<tr>
<td>Pre-Requisites</td>
<td>iv</td>
</tr>
<tr>
<td>Purchasing Guidelines Links</td>
<td>6</td>
</tr>
<tr>
<td>Reconciling and/or Accounting Issues</td>
<td>12</td>
</tr>
<tr>
<td>Registration Fees</td>
<td>14</td>
</tr>
<tr>
<td>Rental Car</td>
<td>14</td>
</tr>
<tr>
<td>Restaurant/Meal Receipts</td>
<td>15-16</td>
</tr>
<tr>
<td>Sales Taxes</td>
<td>9</td>
</tr>
<tr>
<td>Split Purchases</td>
<td>9</td>
</tr>
<tr>
<td>Table of Contents</td>
<td>iii</td>
</tr>
<tr>
<td>Transaction Guidelines</td>
<td>10</td>
</tr>
<tr>
<td>Transaction Information</td>
<td>10</td>
</tr>
<tr>
<td>Travel</td>
<td>13-16</td>
</tr>
<tr>
<td>Types of Purchases Allowed</td>
<td>5-6</td>
</tr>
<tr>
<td>Types of Purchases Not Allowed</td>
<td>7-10</td>
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</tbody>
</table>