

PCARD

CARDHOLDER TRAINING

Having a university PCard is a **Privilege**.

To use your PCard responsibly, you are required to know and understand the University's Policy and Procedures. Accepting a PCard indicates you understand this and acknowledge you will follow the rules when making purchases.

It is your responsibility to stay up to date on the policy and procedures when changes occur.

*****For those who do not follow the rules, the Three Strike Policy is in place.*****

CORPORATE CARD

- Bank of America is the card provider (bank)
- The Bank of America WORKS website is used to manage all PCard purchases and credits.
- **Cardholders will use GCA for card information and to view transactions.**
- The App State PCard is a CORPORATE card; not a Consumer card. The use of the PCard does not affect your personal credit.



CARD FORMAT/DESIGN


- The App State logo appears on the PCard.
- The PCard states it is "For official use only" .
- The App State tax exempt number (400020) is printed on the PCard.
- The PCardholder name is printed on the PCard as it appears on file with the App State Human Resources department.



Global Card Access (GCA)

- All Pcards should be registered with Global Card Access as soon as the Cardholder receives the PCard. This will activate the PCard.
- GCA will give you a PIN
- Download the GCA app on your phone.
- Allows you to view your PIN All PCardholders should manage alerts from GCA so they will be alerted any time a transaction is made or attempted on their PCard.
 - Alerts can be sent via email or text message. It is advised for text message to be used so you can receive alerts for your PCard even if you are on vacation and not checking emails.
- Cardholders can lock their card if they were to misplace it until they can contact the Pcard Office to request a new PCard be ordered.

CHIP and PIN OVERVIEW

- App State is a Chip & PIN client of Bank of America.
- There is a CHIP embedded in the PCard. 
- A PIN is a personal identity number for securing the use of the PCard.
- The 4-digit personal identity number (PIN) is required to complete any purchases at a point-of-sale (cash-register). This does not apply to online or telephone purchases.
- **The preferred method of using the PCard is Tap-to-Pay as it is the most secure method.**
- There is a magnetic stripe on the back of the card and mag stripe transactions are still possible if the vendor has not converted to the PIN card system.

PIN PURPOSE

- The use of a PIN has moved the liability for fraud occurring at the point of sale (cash register) from the banks and card companies to the merchants).

Your PIN

- You are the only person who should know your PIN
- **NEVER write your PIN down**
- If you can't remember your PIN (Personal Identification Number), accessing your bank account can be difficult and cause unnecessary inconveniences in daily life. Fearing hackers or thieves, people often make PINS more complicated than necessary.
- GCA will assign you a PIN but you are welcome to change it if you feel better about creating your own PIN.
- GCA will allow you to view your PIN if you forget your PIN by displaying 1-digit at a time.
- If you forget your PIN, the PCard office cannot provide it to you.
 - Use GCA to view your PIN
 - Contact Bank of America (number on the back of the card) – you will need to identify yourself using the information provided to you on the Purchasing Card Instructions page you are emailed after training is complete.

Creating an Effective PIN:

- **Avoid the obvious** – Make your PIN less easy to guess by avoiding obvious number combinations or sequences such as “1111”, “1234” or “9876”.
- **Use the word method** – Think of a 4-letter word that you will easily remember. View it as if you were dialing it on a landline phone, with each number from 2 – 9 representing four letters. The word “ball” for example would be “2255.” For many people, it’s easier to remember “ball” which leads to recalling the numbers associated with it. If you use this method, it’s best to use as uncommon a word as possible so that it is unlikely to be guessed by someone else.
- **Use a meaningful address or the last 4-digits of a meaningful phone number** – An address you are not likely to forget but others are unlikely to know (a childhood address, a friend’s address, etc). The last 4-digits of a phone number from a significant person in your life (spouse, parents, friend, etc). NOTE: Avoid using your own address/phone number since thieves could access this information.

Purchasing Card Instructions

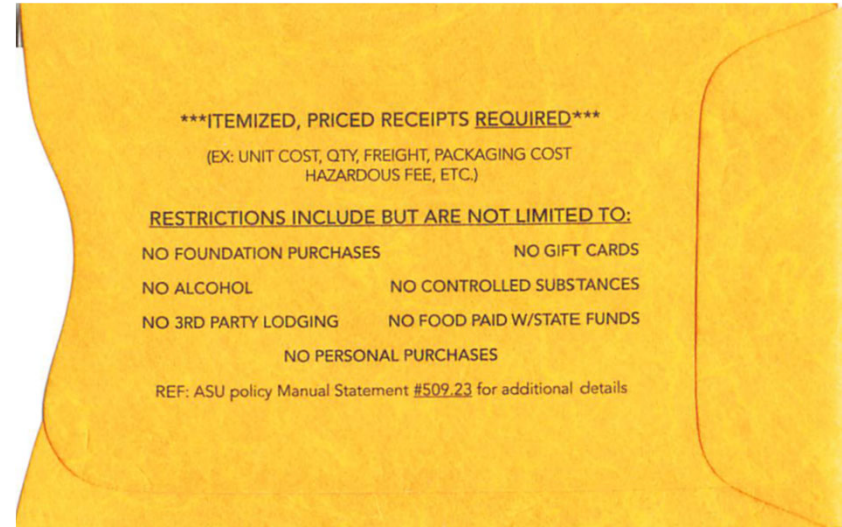
This document is emailed to each cardholder following training. Each document is cardholder specific and cannot be shared with other cardholders.

1. Activation of your new P-Card:
You may call from any phone number to activate your PCard. Call the # provided on the label (see front of PCard). When prompted, provide the last 4 digits of the account number on the PCard, enter the verification ID # (below) and choose a PIN. Remove activation sticker.
2. Your cardholder billing account address/911 STREET ADDRESS

BANK CONTACT PHONE #: _____

Verification ID #: 982828608
3. Your Cycle Credit Limit each billing cycle (each billing cycle) = \$30,000.00
4. Total per single transaction limit = \$10,000.00
5. Sign the back of the P-Card. **DO NOT leave the signature area blank.** If you are not comfortable providing your signature, please write "Ask for Identification". Do not sign over the CVV code on the back of the PCard
6. You will create a PIN (Personal Identification Number) during the activation process. We do not know your PIN and cannot obtain or change it for you. If you forget your PIN or need to change your PIN please contact BOA at 888-233-8855. You will need the account number (your 16-digit card number), the verification ID, and the phone number on file for your PCard. This information is listed in #2 above.
7. NC Sales Tax Exemption number appears on face of the card (400020). If vendors ask for the 9-digit FEIN, please use 561176030. If the vendor asks for verification of the ASU Tax Exempt designation beyond the Tax-Exempt Certificate, please refer them to the NC DOR Registry of Direct Pay Permits and Exemption Certificate Numbers website at: <https://eservices.dor.nc.gov/exemption/>
8. The ability to purchase airfare has been added to your PCard. Submit the first page of an **approved** Travel Pre-Approval from Chrome River or an **approved** Blanket Travel Authorization along with your receipt to your Reconciler. NO FRIENDS/FAMILY/SPOUSE airfare is allowed to be purchased on AppState PCards.
9. **NO ALCOHOL** is allowed on the card and **NO SIT-DOWN** meals at a restaurant are allowed on the card.
10. Lodging is not automatically available on the card but may be requested. **IF** the card is approved for lodging, please note that 3rd PARTY LODGING (such as AirBnB or rental of a primary residence) **cannot be purchased on a PCard.**
11. The threshold for bids and quotes (purchase order required) is \$25,000.
12. Do NOT put fuel in your personal vehicle or a motor pool vehicle using your PCard as the payment method. The only time fuel purchase is allowed with the PCard is when a rental vehicle is used. Submit a copy of the Rental Car agreement/contract along with your receipt to your Reconciler to be included in the Reconciliation Report.

PCard Sleeve



THE APP STATE PCARD IS AN ALTERNATE MEANS OF PAYMENT ONLY

- All State of North Carolina and App State Policy and Procedures apply when making purchases with the PCard.
- The pre-approval process for purchases that requires pre-approval is a little different for PCard purchases. All pre-approvals will be obtained through forms and/or emails instead of routing through YoMart.
- Fund Use Questions? Check with your Budget Officer prior to making purchase if you have questions about the ability to use a fund for a specific purchase. If your Budget Office cannot assist, you may reach out to Contracts & Grants Account and/or the App State Budget Office.

FUND ASSIGNMENT

- Each card has a default Banner finance fund number assigned to it. All charges posted in WORKS are initially allocated to the default fund number. Reconcilers have the opportunity to change the assigned fund number during the reconciling process.

BILLING ACCT ADDRESS & PHONE

TELEPHONE/ONLINE ORDERS: If you place an online or telephone order using the PCard, the vendor may ask you for your billing account address and/or phone number:

- Use the 911 address & phone number on your Purchasing Card Instructions.
- **Always instruct the vendor to email or fax you a copy of the invoice or receipt. Don't allow the vendor to place it in the shipment.**

CARD SECURITY

- **YOU are the ONLY person authorized to use the card. DO NOT SHARE YOUR PCARD WITH ANYONE!!!**
- **The PCard is in your name, and you are responsible for all charges on the PCard.**
- App State has no "departmental" cards. Therefore, you should never "loan" the card to another person to use.
- **ALLOWING ANOTHER INDIVIDUAL TO MAKE A PURCHASE WITH YOUR UNIVERSITY PCARD WILL RESULT IN AN AUTOMATIC SUSPENSION OF THE PCARD FOR AT LEAST 30 DAYS.**
- Store the PCard in a secure, locked location if you do not keep it on your person so no one can access the PCard.
- Secure any paperwork with the PCard number visible. **Do Not** have the full card number written anywhere on anything...even on forms that ask for the card #. Preferred that the card number be provided by phone call that is placed by you, **NEVER** given over the phone to someone who calls you! If you must provide CC Authorization Form, It must be sent securely using File Share. **For the receipt in the Reconciliation Report** – Black out the card number. Make a copy of the form and shred the original and insert the copy in your report with the receipt.
- **If you change positions requiring a move to a new department**, your PCard account must be cancelled with a PCard Cancellation Form. If a PCard will be needed in your new role, a Procurement Card (PCard) Account Application will need to be submitted to the PCard Office.
- **If you separate from the university for any reason**, i.e. retirement, resignation, etc., your PCard account must be cancelled using the PCard Cancellation form and the PCard must be shredded and disposed of. **You must have worked with your Reconciler to have all transactions posted to your PCard allocated, signed off on and approved by your Approver prior to your last day of employment. Your final Reconciliation Report must be printed and signed by you prior to your last day of employment.**



PURCHASING CARD THREE STRIKE POLICY

Strikes are monitored using a roll-back year (When determining if this will be a second/third strike, the PCard office will look back one year from the date of the infraction to see if any additional policy violations have occurred.)

When card usage does not comply with the university policy and procedures, the following “three strikes” are issued to the PCardholder:

1st Strike – Warning with offer of retraining

2nd Strike - Retraining mandatory

3rd Strike - Card Suspension (Temporary or permanent based upon level of misuse)

An Automatic Strike will be issued for the following reasons:

- *** Writing or Having Your PIN Any Where Near Your PCard or in/on the Sleeve**
- *** Storing PCard Info in a vendor’s system without PCard Office Approval**
- *** Paying Sales Tax**
- *** Sharing Your PCard with another individual**
- *** Making purchases on Amazon**

BILLING CYCLE DATES

The Billing Cycle generally runs from THE 16TH OF THE FIRST MONTH TO THE 15TH OF THE NEXT MONTH. However, if the 15th falls on a weekend day or a federal holiday, the cycle dates change.

- Example-If the 15TH falls on a Saturday, the cycle end date is moved to the previous business day which would be Friday, the 14th. The next cycle would begin on Saturday, the 15th.
- The cycle dates are found on the Home Tab of WORKS and should be reviewed during each cycle. The dates are also available on the PCard website (Reconciler & Approver Dates and Deadlines).
- The date the charge is POSTED, not the purchase date, determines which billing cycle a transaction is in.
- The expenses posted during a cycle in WORKS, post to Banner on the 25th of the ending month of the cycle. (If the 25th falls on a weekend or federal holiday, the expenses will post to Banner on the first business day after the 25th.)

CARD PROCESSING REQUIREMENTS & FISCAL YEAR IMPACT

- Transactions typically require a minimum of 2 business days to post to WORKS. Transactions flow from the vendor > vendor's bank > VISA > Bank of America WORKS. The time for the purchase to post to WORKS may be longer with some vendors. It depends on when vendors send their charges to their financial institution. Some vendors may send transactions weekly as opposed to daily.
- Because of the time between the date of your purchase and the date of the posting of the expense to WORKS, there are two situations requiring close attention to the timing of your spending.
- This usually makes no difference to you most of the time. However, if the close of the fiscal year is approaching, you may be advised to suspend card use after the last week of May to ensure that all the charges flow thru the VISA processing and post to your account before the billing cycle ends on 6/15. Also, if you have special funds that have an expiration date where funds have to be spent by a certain date like a grant.

CARD PROCESSING REQUIREMENTS & POSTING TO FUNDS

1. The May-June PCard Cycle is the last cycle of the fiscal year. In order to assure payments post during the fiscal year that is closing, you may be advised to not make any charges with your PCard after the first week of June. Depending on when a vendor submits their charges to the Bank of America, it is possible that charges made later than the first week of June will not post in time to be paid with the closing years funds. **All charges that post during the May-June cycle will be paid from the current fiscal year. All charges that post during the June-July cycle, will be paid from the next fiscal year.**
 - All charges posted by 6/15 will be paid from the current fiscal year funds. Any charges that post after 6/15 will be paid from the new fiscal year funds.
2. If a grant fund has an expiration date, you must make all charges in time to allow the expenses to post to Banner prior to the fund's expiration date.
 - All charges must post to WORKS by the last day of the cycle that closes of the month the grant expires in. (i.e. If your grant expires April 30, all transactions must post to WORKS by the last day of the March-April PCard cycle.)

SPENDING LIMITS / SPLIT CHARGES

- **CYCLE Spending Limit (CCL): \$30,000 (per reporting cycle)** – can be increased to any amount if the department has the funds to spend that amount.
- **SINGLE Transaction Limit (STL): \$10,000 (per vendor payment)** – can be increased if there is a justified business purpose for the increase in STL - cannot be increased to anything above \$24,999.99

This means that you may spend up to \$30,000 per cycle and up to a maximum of \$10,000 on all transactions with any on one vendor in a single day.

- **It is against the University and State of North Carolina policies to split a charge in order to avoid a PCard's Single Transaction Limit. When determining whether a payment is a split charge, the auditors consider the total of all of payments to any one vendor within a single business day.**
- If you need to request an increase in your CCL or STL, you should complete a Change Spending Profile form (on PCard website).
- If you have multiple invoices from a single vendor, it is very important to request the vendor not to post payments for the invoices on the same day if the total amount paid will be more than \$10,000.

Repeated misuse or abuse of the card will result in suspension or termination of card privileges.

APP STATE SPENDING POLICY STATEMENT
from the App State Policy Manual
Section #509.6-SOLICITATION OF BIDS & QUOTATIONS

PCards cannot be used for these purchases.

4.1.2 Written competition must be solicited by the Purchasing Department for purchases over \$25,000.00. Even in the case of an approved sole source purchase, a written quote or bid will be obtained.

4.1.3 Departments may not divide direct purchases into smaller orders of \$10,000.00 or less to avoid seeking competition.

State Term Contracts

- [Procurement Manual](#) - 3.3 North Carolina Term Contracts
 - The State solicits competition and enters into term contracts with vendors to acquire favorable pricing for many commonly used goods and services. These contracts are available for use by all State agencies and do not require additional bidding at the University level. A vendor under a term contract is contracted only for the goods or services listed on that contract and not necessarily for all items or services offered by that vendor.
 - Most of these term contracts are mandatory use by all State agencies and the University is required to purchase the contracted items from the specified vendors. As it applies to the UNC system, these mandatory contracts are to be used whenever possible unless the item is available for a lower, delivered cost than is offered on the contract. NCGS 116-13(b) allows for the purchase of a contracted item from a non- contract vendor if the item cost, including delivery, is less than available on a mandatory State term contract. The State also offers some term contracts that are a convenience for State agencies, but use is not a mandatory requirement. The University encourages use of these contracts as well because the competition rules of the State have already been satisfied and additional bidding is not required. Contact your Purchasing Agent to inquire about State term contracts and which ones are mandatory use.
 - Information about the items on various State contracts is found at: [North Carolina Term Contracts](#)

Rental Cars

- Enterprise Rent A Car and National Car Rentals should be used for all Rental Car Reservations
- No additional insurance can be purchased.
 - Check to be sure no optional items are included in the purchase PRIOR to making the purchase.
- A link to reserve a car with Enterprise Rent A Car is on the PCard website. This link will take you straight to the App State Contract with Enterprise.

TAX EXEMPT STATUS

- App State is EXEMPT from paying North Carolina sales tax. Always request your purchase be exempt from the state sales tax prior to making the purchase.
- You can obtain a copy of the Tax Exempt Certificate by completing the request on the Controller's Office Knowledge Base Confluence page
 - <https://confluence.appstate.edu/display/FA/All+Controllers+Office+Forms>.
- You need to see the store manager/front desk staff the first time you visit a vendor to find out how they handle requests for sales tax exemption. (*The use of a special register or the assistance of trained staff may be required.*)
- **If your Items are going to be used in NC YOU will be REQUIRED to get a Tax Exemption. If the vendor refuses, you must go through a different vendor. If it is a sole source vendor you must use Yomart instead of the P-Card.**
- **We are tax-exempt in NC, TN, KY, and FL.** (The purchase of items used in these states cannot include sales tax) (Lodging while traveling to these states should not include state sales tax)

EXCEPTIONS TO TAX EXEMPT PURCHASES:

App State must pay the following taxes:

- Federal excise taxes
(EX: tax on phone bills, utility bills or gasoline for rental cars)
- Local county/city tax (**But we don't pay the sales tax**)
(Ex: Lodging, *if your card is approved for lodging*)

<https://confluence.appstate.edu/display/FA/All+Controllers+Office+Forms.>

DocuSign Envelope ID: 320A0382-F718-46AF-A6D1-41687DAE8F6A

- o 9.18 Salary Redistribution Form
- o 9.19 Time Entry Security Form
- o 9.20 Web Time Entry Department Title Change Form
- o 9.21 Web Time Entry Security Form
- 10 Tax Compliance
 - o 10.1 Clothing Provided to Employees (Google Form) attach a completed clothing report (see template below)
 - o 10.2 Documentation of Event Expense Form (DocuSign)
 - o 10.3 E-595 Use Tax Agreement: Sales Tax Exemption Certificate (DocuSign)
 - o 10.4 Gifts Awards and Prizes: Purchase Request Form (Google Form)
 - o 10.5 Moving and Relocation Expense Authorization (DocuSign)
 - o 10.6 Non-Employee Gifts Reporting (Google Form)
 - o 10.7 Request a Copy of the University's W9 (DocuSign)
 - o 10.8 Taxable Expense/ Reimbursement Reporting: Employees Only (DocuSign)
 - o 10.9 Certification of Work Performed Outside the US
 - o 10.10 Clothing Provided to Employees Report Template
 - o 10.11 Courtesy Car and Employer Provided Vehicle Mileage Log
 - o 10.12 Courtesy Car and Employer Provided Vehicle Record
 - o 10.13 Employee vs. Independent Contractor Checklist
 - o 10.14 Florida Sales Tax Exemption Expires 1.31.24
 - o 10.15 Gifts Prizes and Awards Recipient Log
 - o 10.16 Moving and Relocation Expense Log
- 11 Travel and Business Expenses
 - o 11.1 Blanket Travel Authorization (Dynamic Forms) Instructions.pdf
 - o 11.2 Documentation of Event Expense Form (DocuSign)

Use this form for NC,
TN, and KY

NCDOR Web-Fill 4-22 **E-595E Streamlined Sales and Use Tax Certificate of Exemption**

Do not send this form to the Streamlined Sales Tax Governing Board or the NC Department of Revenue. Send the completed form to the seller and keep a copy for your records. This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1 Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____

2 **A. Purchaser's name**
Appalachian State University
B. Business address PO Box 32125 City Boone State NC Country US Zip code 28608
C. Name of seller from whom you are purchasing, leasing, or renting _____
D. Seller's address _____ City _____ State _____ Country _____ Zip code _____

3 **Purchaser's type of business.** Check the number that describes your business.
 01 Accommodation and food services 11 Transportation and warehousing
 02 Agricultural, forestry, fishing, and hunting 12 Utilities
 03 Construction 13 Wholesale trade
 04 Finance and insurance 14 Business services
 05 Information, publishing, and communications 15 Professional services
 06 Manufacturing 16 Education and health-care services
 07 Mining 17 Nonprofit organization
 08 Real estate 18 Government
 09 Rental and leasing 19 Not a business
 10 Retail trade 20 Other (explain) _____

4 **Reason for exemption.** Check the letter that identifies the reason for the exemption.
 A Federal government (department) _____ H Agricultural production # _____
 B State government (name) ASU400020 I Industrial production/manufacturing # _____
 C Tribal government (name) _____ J Direct pay permit # _____
 D Foreign diplomat # _____ K Direct mail # _____
 L Other (explain) _____
 G Resale # _____

5 **Identification (ID) number.** Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

ID Number	State/Country	Reason	ID Number	State/Country	Reason
AR			NV		
GA			OH		
IA			OK		
IN			RI		
KS			SD		
KY	0A161275	NC GOV	TN	4-990213102-000-6	NC GOV
MI			UT		
MN			VT		
NC	400020	NC GOV	WA		
ND			WI		
NE			WV		
NJ			WY		

6 **Sign and Date.** I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser	Print name here	Title	Date
	DAVID JAMISON	CONTROLLER	
Phone number	E-mail address		
8282626426	jamisondt@appstate.edu		

Florida Sales Tax Exemption Certificate

Use this form
for FL

0000033 12/13/23



Consumer's Certificate of Exemption Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8017687265C-7	01/31/2024	01/31/2029	SCHOOL-COLLEGE-UNIV
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

APPALACHIAN STATE UNIVERSITY
438 ACADEMY ST
BOONE NC 28608-0001

Is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this 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 require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

VENDOR SPECIFIC TAX-EXEMPT NOTES

- **Staples** Sales Tax Exempt card is included in the PCard sleeve with your PCard. Present the Sales Tax-Exempt Card to the Staples cashier PRIOR to your purchase being rung up to prevent sales tax from being charged.
- A card is available from the **Walmart store located in Boone**. You will have to visit the store to obtain it. Please find the flagged letter included in the documentation you are given when you pick up your PCard. It is a letter from PURCHASING stating you are authorized to make Sales Tax Exempt purchases for App State business. **Take the letter and your App State ID card to the Customer Service Desk at Walmart to obtain their Sales Tax-Exempt card.**
- These vendor specific Sales Tax Exemption cards do not work on the general public purchasing websites. There are account set up/registrations to allow you to make sales tax exempt purchases on many vendor websites. It is recommended that you search for "tax exempt enrollment" or a similar text string to locate instructions on completing a tax-exempt purchase online.

Office Depot – Use Tax Exempt Number #06406695 in Stores.
Hobby Lobby – Use Tax Exempt Number #HL3605222 in Stores.

PCardholders - Notify vendors PRIOR to making your purchases of the university's tax-exempt status and complete the vendor requirements to make a tax-exempt purchase.

Pay special attention to your total purchase information when completing your purchases, this is especially important when completing online purchases. Do not complete the purchase if sales tax is showing in your total! **If the vendor will not provide the sales tax exemption for your purchase, you should not make the purchase. A discount in lieu of sales tax is not allowed.**

*******If you are charged sales tax at the time of purchase, request the vendor refund the sales tax immediately to remove the sales tax from the purchase.

If you discover you paid sales tax after the purchase was completed, please immediately contact the vendor to refund the sales tax. Make a note with information regarding your contact with the vendor to request the refund. Provide the memo to your Reconciler so it can be included in your Reconciliation Report.

Reconcilers/Approvers -

If you find a PCardholder paid sales tax and they have not contacted the vendor to request a refund, please request they do so immediately. The PCardholder should provide a memo with information regarding the vendor contact to you in order for you to include it in their Reconciliation Report.

If a Reconciliation Report is submitted with the payment of sales tax which has not been refunded or without a memo detailing the refund request, A strike will be issued against the PCardholder Three Strike Policy (see attached).

Hopefully, if you pay sales tax in error, by making a request for the refund immediately, the sales tax refund will post in the same PCard cycle which would reflect on the PCard Reconciliation Report and prevent an audit finding and a strike from being issued.

ONLINE ORDERS

- Online orders are acceptable as long as you use secure sites. Look for a locked padlock icon in the IEP address.
- Check BEFORE completing an online order to ensure the vendor can accommodate the sales tax exemption requirement. *Do a search on their site for "tax exempt enrollment" or find a customer service phone number to call. The general public websites for the "big box" stores are not the same as the brick-and-mortar local stores and may not automatically honor any tax-exempt certificates you have with the local store.*
- Check BEFORE completing an online order to make sure the vendor is not a foreign vendor. If it is determined to be a foreign vendor, submit the prior approval form to the Tax Compliance Office as required and do not make the purchase until you have the approval.

CARDHOLDER Responsibilities

- Make all purchases in accordance with University policy and procedures.
- Store the PCard in secure manner.
- Ensure the availability of funds prior to making any purchase.
- Order/receive goods and services personally (Do not loan card).
- Ensure NO Sales Tax is charged and NO back-orders are allowed.
- Report suspected fraudulent charges to the Bank of America and the PCard Administrator as soon as the charges are discovered. Complete the appropriate form on the PCard website
- If you are traveling internationally, contact the bank at the customer service number on the back of your PCard prior to traveling. This will prevent the possibility of the bank denying your charges and suspending the use of your PCard due to transactions they may flag as suspected fraudulent transactions.
- Notify the PCard Administrators if you are going to be on Extended Leave from the university. (2 weeks or more)
- When you are due a credit for something purchased on your PCard, never accept cash or gift cards. The credit must be posted to your PCard. (Please note - Credits will post to PCards even if they are closed between the original purchase and the credit being issued.)
- Obtain receipts that provide information as required by the Controller's Office policies and procedures.
- Supply your reconciler with original receipts and required documentation no later than the 15th of the month or as requested by your Reconciler.

SAMPLE PURCHASES ALLOWED

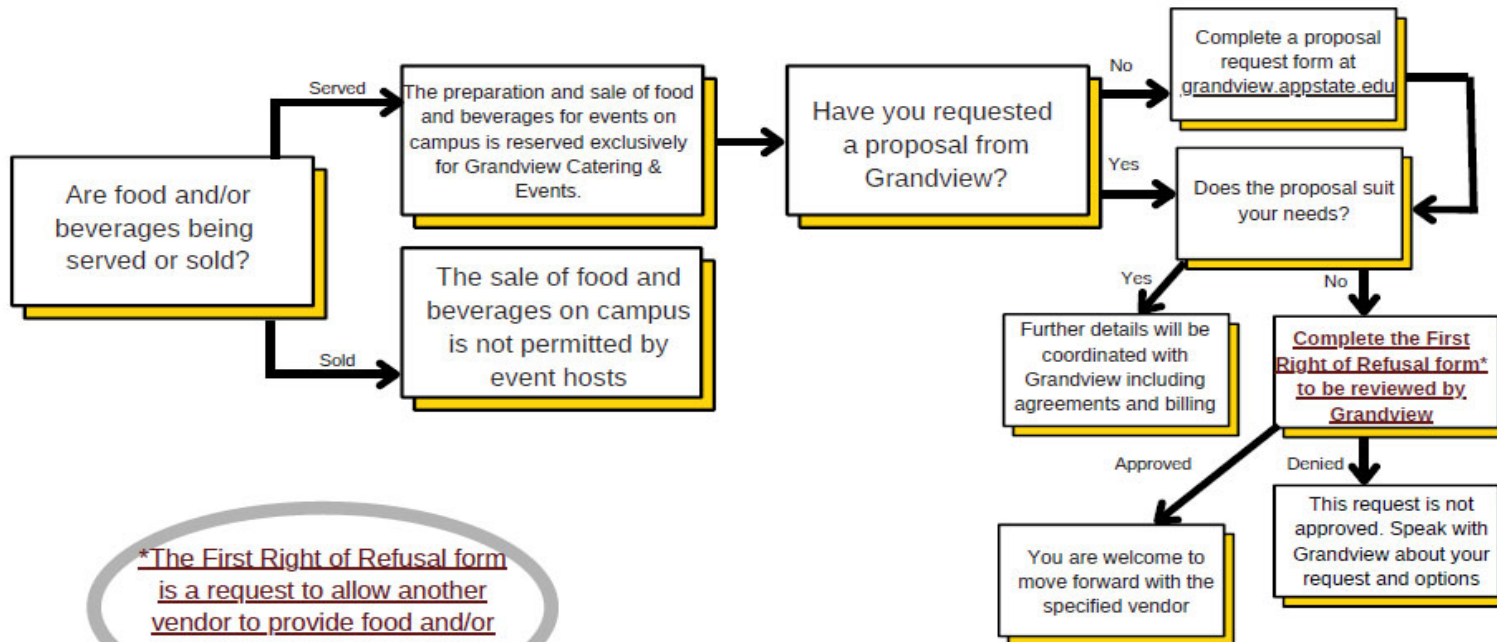
- State contract items purchased through State contract vendors
[NC Division of Purchase & Contract](#)
- Office, lab supplies and equipment, accessories, peripherals (contract vendors)
- Memberships and organization dues. (**Cannot use State Funds for memberships that are associated with an employee that can be taken with them if they leave App State**)
- Licenses, Certifications and examination fees such as nurses, doctors, etc. (**Cannot use State Funds**)
- Subscriptions – To a business address / Annual Only / includes software subscriptions
- Publications, reprints, books, educational DVDs
- Postage and stamps / Express shipping & freight (small quantities)
- Catering/Group meals, which have a legit fund-approved business purpose (**Not a meeting for employees**). Must include itemized receipt, agenda/flier/meeting announcement and list of attendees.
- Travel expenses incurred while in travel status. Includes air/bus/train fare, shuttles/taxis, rental vehicles, parking, lodging payments at the time of checkout. (with approved Trip Specific or Blanket Travel Authorization completed prior to charge.)

SAMPLE PURCHASES ALLOWED continued

- The PCard may be used to prepay purchase Airfare and Registrations only. (An approved Travel Authorization **MUST** be in place before making any travel related purchases. A copy of the approved Travel Authorization must be given to the Reconciler with receipts. The approved Travel Authorization may be a trip specific authorization or a Blanket Travel Authorization approving the specific purchase.) **WE DO NOT PAY FOR SEAT UPGRADES OF ANY KIND Unless there is a physicians order of Medical Necessity.**
- You may use the PCard to purchase *food* and *non-alcoholic* beverages **with the following stipulations:**
 1. The purchase of ANY FOOD ITEM requires an itemized receipt and a **Documentation of Event Expense Form (DocuSign)**.
 2. Payment must be made with a Non-State fund that allows for the purchase of food.
 3. Food that is purchased must be delivered to a university address.
 4. Delivery fees and/or Tips are allowed on the PCard. Tips are limited to a **maximum of 20%** of the total bill.
 5. Catering/Group meals, which have a legitimate fund-approved business purpose (**Not a meeting for employees**). Must include itemized receipt, agenda/flier, or meeting announcement and list of attendees.

PERMISSION TO SERVE FOOD AT APP STATE

This chart is applicable to events and functions hosted by Appalachian State faculty and staff, as well as external groups hosting events on Appalachian State University's campus.



*The First Right of Refusal form is a request to allow another vendor to provide food and/or beverages to your function.



FOREIGN VENDORS/INTERNATIONAL TRANSACTIONS

When making a purchase from a foreign vendor, you must obtain approval from the Tax Compliance Office prior to making the purchase. The approval is requested by completing the form located on the Finance & Administration Knowledge Base.

[Foreign Purchases on PCard Request](#)

The following information is needed to complete the form:

- Vendor
- Vendor Tax Residency
- Date of Desired Purchase (If No Particular Date, Indicate Purchase Will Be Made Upon Approval)
- Estimated Amount of Purchase
- Description of Items(s) to be Purchased
- Business Purpose – Explanation of How the Purchase Will Benefit the University
- Fund Name and Number to be Used if Request is Approved

Forward the approval from the Tax Compliance Office along with the receipt to your Reconciler.

INTERNATIONAL TRANSACTION FEES

- International transaction fees are legitimate charges for purchases from Foreign Vendors. The fee is approximately 1% of the purchase price charged by the bank when you make a purchase outside of the U.S. **It is important to determine if a vendor is located outside of the US prior to making a purchase when making online purchases.**
- **You** will not receive a receipt for the international transaction fee. Write the TXN for the fee on the receipt for the purchase associated with it. The international transaction fee must be coded to the same FOAP as the transaction it is associated with.
- **If you made a purchase but you were not aware the purchase was from a foreign vendor,** your reconciler may notify you of the purchase when the "International Transaction" fee posts to your PCard. **You must immediately request the approval for the purchase from a foreign vendor as soon as the charge is discovered. The approval you receive should be forwarded to your Reconciler.**

LODGING AVAILABILITY

- The payment of LODGING related expenses is not available on all PCards.
- If Lodging was not requested on the original PCard Application, PCard Approvers may request the permission be added to a PCard. To add Lodging, submit a Change PCard Spending Profile form to the PCard Office with “Add Lodging” checked. When we receive the request, we will contact you once Lodging has been added to the PCard.
- **DO NOT PREPAY LODGING OR SIGN A CONTRACT OF ANY KIND. If there are any Terms & Conditions anywhere it is a Contract. ALL contracts must be processed through Total Contract Manager which is accessible through YoMart.**
- **No 3rd Party Lodging on a Pcard** (AirBnB, VRBO, Booking.com, hotels.com, etc)
- LODGING payments MUST have the following documents:
 1. Itemized **INVOICE/ROOM FOLIO with a zero-balance** listing only the room charges and occupancy taxes. Do not use the “bills” that are slid under the door on the day of checkout as they list a balance due.
 - NO incidentals (except on-site parking) are allowed on the PCard. (food, phone, pay TV, data charges, etc)
 - Incidentals should be paid for personally and submitted for reimbursement if applicable
 2. A copy of the approved **TRAVEL AUTHORIZATION** must be attached to the receipt when it is submitted to your reconciler.

DOCUMENTATION OF TRAVEL RELATED PURCHASES

The items to provide to your Reconciler for travel related purchases:

- Itemized receipt for the purchase
- The first page of the Pre-Approval Report (Travel Authorization) from Chrome River or a copy of your Blanket Travel Authorization.
- If using a Blanket Travel Authorization, provide the reason for travel
- Funding information if a particular fund is to be used for the travel

Chrome River Travel Authorization are processed through the Business Office webpage - <https://systems.appstate.edu/chrome-river>

The Blanket Travel Authorization is processed through the Controller's Office webpage - <https://controller.appstate.edu/forms/all-forms>

GUEST FOLIO

Augusta Marriott at the Convention Center • 2 10th Street
 Augusta, GA 30901 • 706.722.8900 • Marriott.com/augusta

AUGUSTA MARRIOTT



Room Name Rate Depart Time Time ACCT#
NKNG 254.00 07/14/17 13:27 5312
 Type 07/12/17 14:50
71 Arrive Time

VSXXXXXXXXXXXX

RWD#: 980931273

Room Clerk	Address	REFERENCE	CHARGES	CREDITS	BALANCE DUE
		# 531244	7.00		
		1014, 1	254.00		
		1014, 1	20.32		
		1014, 1	15.24		
		GA ST FE	5.00		
		CITY FEE	1.00		
		1014, 1	254.00		
		1014, 1	20.32		
		1014, 1	15.24		
		GA ST FE	5.00		
		CITY FEE	1.00		
		#0531244	7.00		
				605.12	
				XXXXXXXXXXXX	
					.00

PAYMENT RECEIVED BY: VISA

SOME EXAMPLES OF UNAUTHORIZED CARD USE

- **ALCOHOL is NOT** allowed on the card – regardless of fund used.
- **You can NOT Sign a Contract of Any Kind** (If your agreement has any kind of Terms and Conditions you must use the Total Contract Manager in Yomart, **NOT** the P-Card – This includes Click-Through agreements)
- **You cannot store your PCard information** within a vendor’s system or online for any reason without PCard Office pre-approval.
- **Sit-Down Meals are NOT allowed on the card.**
- PERSONAL purchases are NOT allowed on the card.
- **NO Cash Advances**
- All Purchases must be received at a University campus address.
- **The purchase of Trip Insurance is not allowed.**
- **WE DO NOT PAY FOR SEAT UPGRADES OF ANY KIND (Unless medically necessary & Unless there is a physicians order of Medical Necessity.)**
- State funded cards must adhere to the list of unallowable purchases found at http://policy.appstate.edu/Policy_Manual .
See Policy #501.18

FOR PURCHASES REQUIRING PRIOR APPROVAL PER UNIVERSITY POLICY & PROCEDURES PROCESS FOR REQUESTING PRIOR APPROVAL

PRIOR APPROVAL IS NEEDED from Academic affairs for purchases to be paid with E & T Funds (Funds beginning with 333.)

PRIOR APPROVAL FOR I.T. RELATED PURCHASES. The link to their approval process is <https://its.appstate.edu/acquisitions-purchases/it-acquisitions-process>

Software Purchases – Require IT Approval and [P-Card Software Purchase Request Form](#)

THE PURCHASING OF GIFTS and/or GIFT CARDS WITH UNIVERSITY FUNDS
IS GENERALLY **NOT PERMITTED.**

The policy applies to purchases made with State or Special Funds

**If such a purchase is necessary, you may request permissions for an exception
PRIOR to the purchase!**

TO REQUEST PERMISSION FOR AN EXCEPTION TO PURCHASE GIFTS/AWARDS/PRIZES

COMPLETE GOOGLE FORM TITLED “[GIFTS, AWARDS AND PRIZES PURCHASE REQUEST](#)” located on the Finance & Administration Knowledge Base. Please review the Procedures for the Tax Reporting Threshold when completing the form.

- YOU WILL RECEIVE AN EMAIL FROM YOUR CONTRACTS & GRANTS REPRESENTATIVE OR, IF A STATE FUND WILL BE USED FOR THE PURCHASE, FROM YOUR VICE CHANCELLOR, REGARDING THE APPROVAL OR REJECTION OF YOUR REQUEST.
- IF YOUR REQUEST IS APPROVED BY YOUR CONTRACTS & GRANTS REPRESENTATIVE OR VICE CHANCELLOR AND THE REQUEST REQUIRES APPROVAL FROM THE TAX COMPLIANCE OFFICE, YOU WILL RECEIVE AN EMAIL FROM THEIR OFFICE REGARDING THEIR APPROVAL OR REJECTION OF YOUR REQUEST.
- IF A PCARD IS REQUESTED TO BE USED FOR PAYMENT, YOU WILL RECEIVE AN EMAIL FROM A PCARD OFFICE REPRESENTATIVE TO INFORM YOU WHETHER THE PCARD CAN BE USED TO MAKE THE PURCHASE OR IF ANOTHER FORM OF PAYMENT IS REQUIRED. YOU CANNOT MAKE THE PURCHASE ON THE PCARD UNTIL YOU RECEIVE APPROVAL FROM THE PCARD OFFICE.
- **VERY IMPORTANT: IF APPROVAL IS GIVEN TO USE THE PCARD FOR THE PURCHASE, PROVIDE ALL APPROVAL EMAILS TO YOUR RECONCILER ALONG WITH THE RECEIPT FOR THE PURCHASE.**

AMAZON PURCHASES NOT ALLOWED ON PCARD

- **AMAZON PURCHASES ARE NOT PERMITTED ON THE PCARD.**
- Any Amazon purchase made on a PCard will result in suspension of the PCard for 30 days.
- You must go through YoMart to purchase anything from Amazon
- There is a Punchout in YoMart that you will use to make purchases from the Amazon website.
- If you need help with YoMart, please contact the YoMart representative at 828-262-4027.

Shop

Go to: [advanced search](#) | [favorites](#) | [forms](#) | [non-catalog item](#) | [quick order](#) Browse: [suppliers](#) | [categories](#) | [contracts](#) | [chemicals](#)

5/21 - Quick Guide for Submitting Reimbursements

- All reimbursements must be submitted via online **Direct Pay Form**
- **Do not** use non-catalog items for reimbursements
- The vendor will is the person getting the reimbursement (i.e. employee name)
- [Please click here for more instruction](#) from the Controller's
- [Please click here for more instruction](#) from the Knowledge Base

05/07 - New Reimbursement Payment Types for Online Direct Pay Form

The online direct pay form as been updated with three additional new payment types (step 5 of the form). If you are processing a reimbursement, please be sure to select one of the appropriate payment types and not Other. Please contact the Controller's Office for any questions on these payment types.

- Travel Reimbursements
- Employee Non-Travel Reimbursements
- Student Non-Travel Reimbursements

04/17 Guidance to Employee Business Expenses in

Office Supplies and Forms

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Punch-out

Hosted Catalogs

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RECEIPT REQUIREMENTS

The following information is required on the receipt. If information is missing, the Controller's Office may request additional information.

- The name & address of the seller or supplier
- The date of the transaction
- The receipt should be itemized [a full description of the goods or services]
- The name of the card holder used for payment [this should match the name on the reimbursement request]
- The type of payment/card [VISA, MasterCard, Amex, Discover]
- The last 4 digits of the card number (If not on receipt, handwrite last 4 digits on receipt)
- The balance due should show that the expense has been paid in full or applied to the invoice
- Information must be in English or the department must provide a translation along with the receipt plus the currency conversion amount.
- [Receipt Standards](#) – Finance & Administration Knowledge Base

SALES DRAFT VS. ITEMIZED INVOICE

Sales drafts (which display only the total amount due) are NOT acceptable. They may be submitted as additional backup but must be accompanied by the itemized and priced invoice/receipt as well. Food service providers will oftentimes give you a sales draft instead of the charge receipt, but you must submit a copy of the actual catering order that lists everything purchased or an itemized cash register receipt as well.

PRECISION PRINTING
1302 BLOWING ROCK ROAD
BOONE, NC 28607

11/12/2015 13:51:30
MID: 000000004316580
TID: 06964976
498246646885

CREDIT CARD
VISA SALE

CARD: XXXXXXXXXXXXX
INVOICE 0005
Batch #: 000141
APP Code: 038613
Entry Mode: Swiped
Mode: Online
Tax Amt: \$0.00
Cust Code: 59646

SALE AMT \$159.30

CUSTOMER COPY

02 Blowing Rock Road
Boone, North Carolina 28607



INVOICE #
59646
mail@precisionprintinggroup.com
precisionprintinggroup.com

328.265.0004
128.265.0174

CONTACT NAME <i>Alice</i>		PHONE <i>262-3089</i>	DATE <i>11-9-15</i>	
COMPANY/ADDRESS <i>Asu Dept. of Ph. Losophy's Religion</i>		PURCHASE ORDER #		
CUSTOMER'S EMAIL				
CONTACT CUSTOMER:		JOB# <i>19244</i>		
SOLD BY <i>KAG</i>	C.O.D.	ON ACCOUNT <i>KAG</i>	DEPT <i>3N</i>	
QUANTITY	DESCRIPTION	AMOUNT		
<i>4</i>	<i>Rosa Gold wall readers BRACKETS 2x8</i>	<i>51.00</i>		
<i>5</i>	<i>ENGRAVED PLATES 2x8 white on WALNUT #172</i>	<i>107.50</i>		
<small>CHECK BY: <i>KAG</i> DATE: <i>11-9-15</i> CHECK IN BY: <i>[Signature]</i> CALLED CUSTOMER: <i>[Signature]</i> TIME: <i>9:20 AM</i> <input type="checkbox"/> No Answer <input type="checkbox"/> Sent Fax <input type="checkbox"/> Busy <input type="checkbox"/> Left Message </small>				
Thank you for your business!				SUBTOTAL <i>159.30</i>
CASH	CHECK	CREDIT CARD <i>VISA</i>	SHIPPING COST	TAX <i>Exempt</i>
			TOTAL	DEPOSIT ()
<input type="checkbox"/> POSTAGE PAID TO PRECISION RECEIVED IN GOOD CONDITION BY: <i>[Signature]</i>				TOTAL DUE <i>159.30</i>

All deposits are non-refundable. 24 hour rush available. Rush fee will be applied.
Account must be paid within terms (all payments are net 15 days) to avoid finance charges & collection fees.
Minimum \$50.00 & court costs

SUBMIT RECEIPTS TO THE RECONCILER BY 15TH OF MONTH OR AS DIRECTED BY THE RECONCILER

- Provide the itemized invoices/receipts to the reconciler before the close of the billing cycle.
- If there is a particular fund and/or account that a purchase should be assigned to, be sure to provide the information to your Reconciler.
- Provide the Reconciler with the business purpose of the expense.
- Reconcilers must have original receipts. Information on the receipts may assist them with assigning the correct fund & account numbers. (EX-supplies, equipment, service)

RECONCILER Responsibilities

- Confirming receipts are in compliance with the Controller's Office policies and procedures.
- Ensure there are no sales tax charges or back orders on the receipts.
- Match receipts with online transactions and write TXN number on receipt AND all documentation associated with purchase
- Ensure availability of funds prior to fund assignment.
- Verify the appropriateness of the fund and account assigned to all transactions.
- Review monthly statement with Cardholder.
- Complete the allocation and sign off for all transactions posted to WORKS by the designated due dates (usually 3-5 business days after the cycle closes). See "Reconciler & Approver Date and Deadlines" found on the PCard website at <http://materials.appstate.edu/p-card-program>)

APPROVER Responsibilities

- Review all transactions to ensure the PCardholder's spending complies with App State policies and procedures
- Process online transactions by the designated due dates (usually 8-10 business days after the cycle closes). See "Reconciler & Approver Date and Deadlines" found on the PCard website at <http://materials.appstate.edu/p-card-program>
- Authorize and request increase in PCardholder spending limits within established guidelines.

CARD DECLINES

- If a PCard transaction is declined, it is important you contact the PCard Office within 24 hours in order for us to assist you. We have almost real-time access to the card transactions and should have information as to why the PCard transaction was declined.
- Reasons your card may be declined:
 - Exceeding the Single Transaction Limit
 - Exceeding the Monthly Cycle Limit
 - Vendor MCC Code Assignment
 - Incorrect CVV Code Entered
 - Your PCard Settings – Example-Lodging may not be allowed on card
 - Fraud Watch by the Bank

Repeated misuse of the card will result in suspension or termination of card privileges.

COMPROMISED CARDS

- If your PCard has been compromised, the account will be closed and a replacement PCard with a new account number will be ordered. The bank will instruct you to destroy the card, please shred the PCard and dispose of it, **complete the PCard Cancellation Form which is on the PCard website.**
- A COMPROMISED account situation occurs when you have the physical card but a scammer is using the account number. (Ex-Database hack)
- **Cardholders should be using GCA to monitor all transactions that are attempted or made on their Pcard. Alert the bank and the Pcard Office if you receive a notification that a transaction was made/attempted that you did not authorize.**
- We ask the Reconcilers to monitor the accounts for which they are responsible at least once a week to ensure that no fraudulent activity has taken place.
- Any suspicious activity should be reported immediately to the bank using the phone number on the back of your PCard and to the PCard Administrators for investigation.
- Replacement cards typically require 3-5 business days to arrive.

(E-Mail You May Receive from Bank of America)
SUSPECTED FRAUD E-MAIL

Subject line will read: [External] Bank of America – Fraud Alert re: CARDHOLDER NAME – REFERENCE #XXXX-XXXX

We have identified unusual activity on business credit card account ending in **XXXX**, in the name of **CARDHOLDER NAME**.

Your ability to make purchases may be restricted until this activity is confirmed. Please call our Fraud Specialists at **1.866.500.8262** (outside the U.S., call collect at +1.602.281.1055), or the number on the back of your card.

For faster assistance, please provide the following Reference Number: **XXXX**.

Thank you,

Commercial Credit Card Fraud Servicing

Bank of America

1.866.500.8262/+1.602.281.1055

*NOTE - This email was sent from an automated system. Please do not reply to this email since responses are not monitored.

This message, and any attachment(s), is for the intended recipient(s) only, may contain information that is privileged, confidential and/or proprietary and subject to important terms and conditions available at <http://www.bankofamerica.com/electronic-disclaimer>. If you are not the intended recipient, please delete this message. For more information about how Bank of America protects your privacy, including specific rights that may apply, please visit the following pages: <https://business.bofa.com/en-us/content/global-privacy-notice.html> (which includes global privacy notices) and <https://www.bankofamerica.com/security-center/privacy-overview/> (which includes US State specific privacy notices such as the <http://www.bankofamerica.com/ccpa-notice>).

If you receive this email, please immediately contact the bank as requested using the Reference Number provided in the email. A bank representative will review pending charges on your PCard to determine if they are actual charges you made or if they are attempted fraudulent charges.

AUDITS

- Transactions may be audited by the PCard Office, Internal Audits, Office of the State Auditor and the State of North Carolina Purchase & Contract Compliance Team.
- PCard Administrators review transactions daily. Approximately 25% of the PCard Reconciliation Reports submitted monthly are reviewed for compliance.
- PCardholders and Reconcilers may receive an email requesting additional information
- Must make every effort to resolve any issues promptly
- Insufficient statement documentation is considered a review finding
- Consistent problems and errors may result in card suspension or cancellation

PCARD WEBSITE INFO & FORMS

- PCard website: <https://materials.appstate.edu/p-card-program>
- [List of DEBARRED Vendors](#) (Do not use these suppliers)
- [Search for State Term Contracted Items/Vendors](#)
- IT Security recommendations
- Forms – to request new PCard/Reconciler/Approver and to make changes to existing accounts
- Key CONTACTS List

PCARD QUESTIONS

pcardprogram@appstate.edu

Jane Fitchlee 828-262-2082

Ashley Carver 828-262-4003

Thank you for your participation in the
App State PCard Program.

GO MOUNTAINEERS!

