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Abraham Baldwin College Purchasing Card Program

The goal of the Purchasing Card Program is to provide operational efficiency in the purchasing process without sacrificing cost or control. Abraham Baldwin Agricultural College encourages the use of the purchasing card with vendors for small dollar purchases.

DOAS and Abraham Baldwin Agricultural College Purchasing Card Policy can be found on the following links:

DOAS Purchasing Card Policy:
http://doas.ga.gov/state-purchasing/statewide-card-programs/purchasing
ABAC’s
http://www.abac.edu/more/business-operations/procurement

I. Issuance and Control of the Purchasing Card

A. Eligibility Requirements
   1. Full-time benefited employees who:
      a) Pass a credit check and background check to qualify for a card, Permission to perform background checks by employee (form can be found on the H/R website at) http://www.abac.edu/more/human-resources/forms-and-resources
      b) Are required as part of their regular duties to purchase services or supplies under current small dollar purchase guidelines.
   2. There will be no exceptions to the following:
      a) Cards will not be issued to student employees, temporary workers, or contractors.
      b) Cards will not be issued in the name of a Department or work unit to be shared by multiple employees.
      c) Cards will not be issued to employees of foundations associated with any Entity, including Abraham Baldwin Agricultural College Foundation, Inc. and Abraham Baldwin Agricultural College Athletic Foundation, Inc.
      d) ABAC’s P-Card Administrator must approve a cardholder’s application for a P-Card.
      e) No Part Time Employees can be issued a P-Card.

Any full-time benefitted employee of ABAC may submit a Purchasing Card Application and Change Form (Appendix A) to Business Services with the approval of the employee’s immediate supervisor and the business manager of the department where the employee works (or department head, if there is no department business manager).
B. Application Processing

1. “Prospective” cardholders must complete the online training course that covers the DOAS Purchasing Card Policies and Procedures (contact P-Card Administrator) and must also meet with the Administrator for ABAC on further training.

2. The employee must complete ABAC ’s Purchasing Card Request and Change Form.

3. A prospective cardholder’s supervisor and business manager (or, department head) must approve the application after determining the following:
   a) the prospective cardholder understands established ABAC policies pertaining to the purchasing card
   b) the manner in which the department will use the card and the Administrator has assigned a Single Transaction Limit and cycle limit.

4. The department-approved ABAC Purchasing Card Request and Change Form must be submitted to the P-Card Administrator for processing.

5. The P-Card Administrator will submit the employee’s name to Human Resources for the credit check. Criminal Background checks will be processed on anyone requesting a card that is not an active cardholder. Renewal cards on cardholders will not have a Criminal Background check performed.

6. Upon notification from Human Resources that the employee has passed the credit and Criminal background check, the P-Card Administrator will request the employee’s P-Card from the “Bank” and set up the new cardholder’s Single Transaction Limit (STL) and monthly Cycle Limit (CL).

7. The P-Card Administrator will set up an appointment with the employee to issue the card and have the employee sign the Abraham Baldwin Agricultural College Cardholder Purchasing Card Agreement (Appendix B).

   Note: There will only be one responsible individual assigned to each card, and only one card will be issued to each cardholder.

8. The employee must sign the card on the back as soon as it is received to prevent unauthorized use. Employees are instructed to keep the card in a secure place at all times; only carry the card at time of department purchase; and are cautioned not to store card in personal wallet.

9. Upon receipt of the card, the cardholder will need to call the toll-free customer service number on the face of the card to activate the account.

C. Cardholder and Supervisor Responsibilities

1. Purchasing cards are issued in an individual’s name, not in the name of Abraham Baldwin Agricultural College or an ABAC department. The cardholder is accountable for all purchases made with the assigned card. The card is the property of Abraham Baldwin Agricultural College and is to be used only for State business on behalf of ABAC, as defined in this guide. ABAC is responsible for the monthly payments.

2. Cardholders must strictly observe single transaction limits and monthly cycle limits (see, Section I. 6, pg 4).

3. Cardholder’s supervisor must notify the P-Card Administrator immediately upon change in cardholder’s employment status:
   a) Change of department
b) Change of position, role, or title

c) Leaves of Absence

d) Termination, Resignation or Retirement. Supervisor must notify the P-Card Administrator immediately so that the card can be deactivated promptly. The card must be turned in to be destroyed (cut in half) by the P-Card Administrator for cancellation.

Note: If an employee is being terminated for disciplinary reasons, it is incumbent on the supervisor to ensure that the P-Card Administrator has been notified as soon as this action is taken.

4. Name changes and other changes to a cardholder’s profile can be made by submitting a Purchasing Card Request and Change Form to the P-Card Administrator (See Appendix A).

5. Only the employee whose name appears on the face of the P-Card is authorized to initiate transactions with the card. Use of the card by any other person is considered misuse of the card, even if the purchase is for legitimate State business. Personal purchases are strictly prohibited and will result in disciplinary action, including termination of employment and criminal prosecution. All purchases made with the P-Card must be for official State business.

D. Annual Training

1. VP’s, Supervisors, & Cardholders will be required to complete the initial online training course provided by DOAS annually. (see P-Card Administrator for set up).
   a) VP’s must take the online training course since they are the final approval
   b) Cardholders must attend or take the online annual training (whichever is offered by ABAC) when notification is given by the P-Card Administrator. Failure of the cardholder to attend training or take the online course within a time frame set by the Administrator will result in the temporary suspension of the employee’s purchasing card until he or she has attended the refresher course.
   c) Supervisors/approvers must complete annual training within a time frame set by the P-Card Administrator. Failure of the Supervisor/approver to complete the training within a time frame set time will result in the temporary suspension of the purchasing card of all cardholders for whom the Supervisor/approver is responsible.

2. All new Cardholders, new VP’ and new Supervisors will also receive a one on one training session with the P-Card Administrator regarding the Policies and Procedures.

E. Card Limits

1. Each purchasing card transaction, regardless of the number of items ordered, will be limited to $2,500.00 (Single Transaction Limit). An attempt to split transactions to avoid the Single-Transaction Limit (STL) is a violation of State Purchasing rules. Please note that account holders are prohibited from splitting a transaction between two or more transactions on a single account or two or more transactions on multiple accounts (cards) on the same day or on separate days in order to circumvent any Single Transaction limit, regardless of the level. A monthly (30-day) charge (or cycle-) limit is
also selected for each cardholder by the P-Card Administrator, based on the needs and annual spending patterns of the department.

2. Yearly, the P-Card Administrator will analyze cardholder activity to determine whether spending limits are consistent with usage. ABAC has set most cycle limits at $5,000 with the exception of a couple departments which will not exceed $10,000. No one is allowed to exceed $25,000 without prior written approval from the DOAS-State Cards Program Manager (Contact the Administrator for ABAC).

3. It is the responsibility of the P-Card Administrator to establish appropriate card limits for each cardholder based on the established ABAC P-Card limit, the needs and annual spending pattern of the department.

4. Departments and supervisors may establish lower limits, and in exceptional cases, may request a larger limit. Contact ABAC’s P-Card Administrator on spending limits.

5. Any written requests will be reviewed and approved for exceptions to policy on a case-by-case basis. Requests for an exception to policy, such as an increase in the Single Transaction Limit greater than $2,500.00 to accommodate a purchase on Statewide or University contract or a statutory/mandatory source, must be sent to the P-Card Administrator (See Appendix D). Open Market purchases over $2,500 are NOT allowed on the P-Card unless an emergency occurs and ABAC’s Administrator allows it. The proper paperwork giving permission would have to be filled out prior to purchase. Contact the Administrator.

6. Inactive accounts (those with little or no activity for the past 12 months) may be deactivated per ABAC’s Administrator.

If you have any questions about the State of Georgia Purchasing Card Program or use of the State purchasing card, please contact ABAC Purchasing Card Administrator, terimathis@abac.edu or Robbie Hawsey rhawsey@abac.edu (P-Card reviewer)

F. Lost, Stolen, or Misplaced Cards
In order to protect ABAC’s interest, lost or stolen purchasing cards must be reported immediately to Bank of America within 24 hours by calling 1-888-449-2273, and then reported to the cardholder’s immediate supervisor and P-Card Administrator. If you have misplaced your card, contact the P-Card Administrator immediately at 229-391-5047 so that the card can be temporarily deactivated while an attempt is made to locate the card.
To report a fraudulent transaction on your purchasing card, contact Bank of America Customer Service at 1-888-449-2273. The bank will request pertinent information regarding the transaction, cancel your current card, and order a new card for the cardholder. Once you have notified Bank of America, notify your immediate supervisor, and then contact the P-Card Administrator so that your card can be deactivated permanently in WORKS™.

II. Special Approvals and Prohibited Purchases
In general, the purchasing card may be used for equipment $2,500 and under and other goods and services within your (STL) and cycle limit when not prohibited by federal, State, and ABAC guidelines. All purchases must be made in accordance with established policies and must be
for expenses associated with official ABAC business. Only the cardholder can charge the expense. Use of the purchasing card for unauthorized, inappropriate, or personal items may result in penalties as indicated in this manual (Section V – Violations).

- **Splitting of purchases to avoid the single transaction limit, to avoid competitive bidding requirements or monthly cycle limits with the university purchasing card is prohibited.** Transaction splitting is the practice of executing multiple purchasing card transactions to circumvent the cardholder’s one-time transaction limit, bypass ABAC’s competitive bidding requirements, or avoid the card’s monthly card limit.
- Any expenditure with one vendor, or multiple vendors, for the same product or supplies that you anticipate will exceed $25,000 within a fiscal year requires due diligence by ABAC’s Office of Procurement.
- State of Georgia purchasing cardholders are designated as State purchasing agents, requiring strict adherence to the Official Code of Georgia Annotated (O.C.G.A.) § 45-10-1, State employee code of ethics, and O.C.G.A. § 50-5-78, financial interest of department personnel in contracts; acceptance of benefits from contactors.

A. Transactions Requiring Special Documentation or Approval
The special approvals described below must have the proper documentation (quotes on IT purchases and Email’s) for backup on other related purchases and attached to the cardholder’s monthly statement for submission to their approver and the P-Card Administrator.

1. **Computer-related purchases**- quotes for computers, laptops, printers, etc you will need to contact IT-Ernest Kelly. All quotes must be attached to your order.
   Software must be approved by IT- Mike Williams
   For Software backup paperwork-Fill out a Purchase Request and check the PCard box with proper signatures before placing the order with your PCard.
2. **Hazardous Materials** may only be purchased with the approval of the Office of Environmental, Health & Safety.
3. **Multimedia equipment** and purchases such as digital cameras, VCR’s, DVD players, camcorders, recording hardware. You must log on to Team Ga Marketplace as a Window Shopper only in order to view items under contract [http://www.doas.georgia.gov/TGM/Pages/WindowShopper.aspx](http://www.doas.georgia.gov/TGM/Pages/WindowShopper.aspx)
4. **Officially Sanctioned Student Activities** – Any purchases of food for students must include all documentation and must follow guidelines for “food purchases” in the BOR Business Procedures Manual. Please reference the Statewide Purchasing Card Policy, Section V.B.6 (pages 15-16):
   [http://doas.ga.gov/StateLocal/SPD/docs_SPD_Cards/PCard_Policy.pdf](http://doas.ga.gov/StateLocal/SPD/docs_SPD_Cards/PCard_Policy.pdf)
   Documentation must include;
   a) Itemized receipt showing all meals purchased
   b) Roster of participants showing name and signature of each student (for activities not open to the entire campus – e.g. athletic teams, student clubs)
   c) Copy of team schedule and documentation showing that the meal was an authorized student activity.
## B. List of Restricted & Prohibited Purchases

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>EXAMPLES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcoholic Beverages / Tobacco Products</td>
<td>All types</td>
</tr>
<tr>
<td>Animals (Live)</td>
<td>All types</td>
</tr>
<tr>
<td>Assets</td>
<td>Any tangible item that is valued at $2,500 or above. This includes but is not limited to equipment, IT/AV hardware, fixtures/signs, and furniture.</td>
</tr>
<tr>
<td>Blocked Merchant Category Code (MCC)</td>
<td>Any purchase where the MCC has been blocked. MCC’s are determined by the State of Georgia and the P-Card Administrator.</td>
</tr>
<tr>
<td>Bookstore</td>
<td>No purchases of any kind</td>
</tr>
<tr>
<td>Cash Advances</td>
<td>All cash advances including those received though teller machines, banks, or as “cash back” at the time of transaction.</td>
</tr>
<tr>
<td>Computers and Computer Equipment</td>
<td>Computers, laptop computers, monitors, printers which consist of the combo printer/scanner/copier/fax), scanners, servers. (See Transactions Requiring Special Documentation or Approval IT approval for PO)</td>
</tr>
<tr>
<td>Conference Meals and Events</td>
<td>Meals and events (tours, etc) listed with the Conference registrations as a separate cost from the conference registration fee.</td>
</tr>
<tr>
<td>Drugs</td>
<td>All over-the-counter and prescription drugs. Health Clinic is exempt.</td>
</tr>
<tr>
<td>Employee Travel Expense</td>
<td>Hotel, automobile rentals, meals, events, entertainment, parking, and other travel-related incidentals.</td>
</tr>
<tr>
<td>Entertainment Expense</td>
<td>All types including movie tickets, amusement park tickets; arcades unless entertainment is part of an officially sanctioned student activity; in-room movies (hotels).</td>
</tr>
<tr>
<td>Equipment</td>
<td>Valued above $2,500 not allowed</td>
</tr>
<tr>
<td>Flowers (cut)</td>
<td>For office or personal work area. Exception: artificial flowers for office common areas.</td>
</tr>
<tr>
<td>Fuel</td>
<td>Services covered by the State’s Fuel Card.</td>
</tr>
<tr>
<td>Furniture</td>
<td>Unless prior approval has been secured from the Office of Procurement.</td>
</tr>
<tr>
<td>Georgia Sales Tax</td>
<td>Tax on any purchases made in the State of Georgia.</td>
</tr>
<tr>
<td>Gifts</td>
<td>Any type or style of gifts, to include awards to employees or non-employees.</td>
</tr>
<tr>
<td>Gift Cards, Calling cards and Vouchers</td>
<td>Any type or style of gift cards, any type of telephone calling cards in the U.S. and abroad. Any type or style of voucher or gift certificate.</td>
</tr>
<tr>
<td>Hazardous Material</td>
<td>Motor vehicle fuel (for any use), propane tanks, helium tanks and balloons;</td>
</tr>
<tr>
<td>Category</td>
<td>Description</td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Holiday Decorations</td>
<td>All holiday decorations for the office, office door, or employee work station.</td>
</tr>
<tr>
<td>ABAC Foundation, ABAC Athletic Association</td>
<td>Any expenditures that will be reimbursed by the ABAC Foundation, ABAC Athletic Association or any other outside agency, government or otherwise.</td>
</tr>
<tr>
<td>Leases</td>
<td>Operating or capital leases for equipment or property leases.</td>
</tr>
<tr>
<td>Online purchases requiring a contract or agreement</td>
<td>No one can enter into a Contract or agreement using the State PCard</td>
</tr>
<tr>
<td>Personal Purchases</td>
<td>Any item for use by an individual for non-work related use or use other than official State business. Examples include but are not limited to: radios, coffee, bottled water, or other snacks or beverages; tissues, hand sanitizer, academic stoles and accessories; personal magazine or newspaper subscriptions.</td>
</tr>
<tr>
<td>Personal or professional services</td>
<td>All, including consulting services, honorariums, speaker fees, temporary staffing, temporary labor, doctors, lawyers, labor for routine repairs, maintenance or installation of any type.</td>
</tr>
<tr>
<td>Repairs and Maintenance of State-owned or Rental vehicles</td>
<td>No exceptions...The State’s fleet management system is administered by the DOAS Office of Fleet Management and ABAC’s Fleet Management <a href="mailto:terimathis@abac.edu">terimathis@abac.edu</a></td>
</tr>
<tr>
<td>“Warehouse” Memberships</td>
<td>Memberships to wholesale shopping clubs or “warehouse” type retailers</td>
</tr>
<tr>
<td>Weapons</td>
<td>Any weapons due to inventory items and must be tracked</td>
</tr>
</tbody>
</table>
## C. List of Allowable Purchases

<table>
<thead>
<tr>
<th>Allowable Purchases</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Agency Contracts</strong></td>
<td>ABAC has established several Agency Contracts (ex: Business Cards, Letterhead, and Envelopes with More Business) You cannot purchase these items from any other source- Contact Procurement</td>
</tr>
<tr>
<td><strong>Airline Tickets</strong></td>
<td>For State personnel traveling on official State Business as defined in the State Travel Regulations published by the State Accounting Office and the Office of Planning and Budget.</td>
</tr>
<tr>
<td><strong>Equipment Purchases</strong></td>
<td>Single units under $2,500.00 for Colleges and Universities under the authority of the Board Of Regents</td>
</tr>
<tr>
<td><strong>Food</strong></td>
<td>Special Approval is not needed for the following types of purchases with approved spending limits: Food (lodging cannot be done) for Student Activities (but not faculty, staff, coaches, other school employees, volunteers, or other persons not related to the school) when on official school business. Documentation must follow guidelines for “group meals” in the State Travel Regulations. A) itemized receipt showing all meals purchased (B) Roster of participants showing name and signatures (c) copy of schedule or other documentation showing that the meal was an authorized activity</td>
</tr>
<tr>
<td><strong>Food for Events/Services</strong></td>
<td>Food provided for consumption at events or services to the general public, state benefit recipients and/or state program participants (other than State Employees)</td>
</tr>
<tr>
<td><strong>Food for Research</strong></td>
<td>Food for official research, laboratory animals, or instructional (classroom) use only</td>
</tr>
<tr>
<td><strong>Goods/Services</strong></td>
<td>Purchases of goods or service intended for official State of Georgia work-related use which are not otherwise excluded in the Prohibited Purchase section.</td>
</tr>
<tr>
<td><strong>Hand Sanitizer/ Tissue</strong></td>
<td>When used by students or in a commons area- Hand sanitizer, Tissue may be purchased off State Wide Contract</td>
</tr>
<tr>
<td><strong>Membership in professional organizations</strong></td>
<td>As long as the membership is for Official State Business</td>
</tr>
<tr>
<td><strong>Postage</strong></td>
<td>Postage Stamps can be purchased for State Official use only BUT CANNOT be purchased at the ABAC Bookstore. Stamps MUST be locked up and only purchased if necessary.</td>
</tr>
<tr>
<td><strong>Registration fees</strong></td>
<td>Registration for Workshops. If the meal cost cannot be separated from the entire registration, then the P-Card can be used.</td>
</tr>
<tr>
<td><strong>Software (IT Approval)</strong></td>
<td>(IT ) must approve any software prior to purchase. Data plans, software, or applications for State-issued devices such as smart phones (iphone, Android, blackberry) and tablets</td>
</tr>
</tbody>
</table>
as smart phones (iphone, Android, blackberry) and tablets (e.g. iPads) ONLY. Purchases cannot be made for personal devices even if used for State Business.

<table>
<thead>
<tr>
<th>Statewide Contracts</th>
<th>Team Ga Marketplace Window Shopper must be utilized each time a purchase is to be made. Contracts are set up as MANDATORY or CONVIENENCE Contracts. As long as they accept the PCard and the cardholders stays within their (STL) and (MTL) limits.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subscriptions/Magazines</td>
<td>Professional Publications</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>Up to the Cardholder’s approved Single Transaction (STL) and or approved Monthly Transaction (MTL)</td>
</tr>
<tr>
<td>Software License</td>
<td>IT MUST approve this purchase</td>
</tr>
</tbody>
</table>
III. Purchasing, Transaction Processing and Monthly Statement Reconciliation

A. Making a Purchase

*To make a purchase using the P-Card, do the following:*

1. Be certain the transaction is consistent with the applicable rules for card usage.
2. The State requires a purchase from existing statewide or ABAC’s contracts for products and services when they are available, rather than pursuing a purchase with a non-contracted vendor. The *order of precedence* for use of existing contracts is listed below. If the cardholder has any questions regarding the appropriate source for a purchase, cardholder should contact the PCard Administrator.
   a) Mandatory statewide contracts
   b) State entity contracts (i.e., an existing contract between the State entity/college/university and a supplier) [http://doas.ga.gov/](http://doas.ga.gov/)
   c) Statutory Mandatory Sources - Georgia Correctional Industries (GCI) or Georgia Enterprises for Products and Services (GEPS) for products designated as mandatory (not applicable to preferred products)
   d) Convenience statewide contracts, “preferred products” available through GEPS, or open market purchases
3. For purchases from a statewide contract (SWC), agency contract or mandatory source such as Georgia Correctional Industries (GCI) or Georgia Enterprises for Products and Services (GEPS):
   a) Changes to single transaction limits and monthly cycle limits may be made to accommodate these purchases at the discretion of the P-Card Administrator. No prior approval from the State Cards Program Manager (at DOAS) is needed to exceed $5,000.
   b) Documentation must include reference to the statewide contract or agency contract number.

**GEPS approved product list can be found at:** [http://doas.ga.gov/state-purchasing/order-of-precedence/tier-three-mandatory-statutory-sources](http://doas.ga.gov/state-purchasing/order-of-precedence/tier-three-mandatory-statutory-sources)

**GCI’s product list is accessible through:** [http://www.gci-ga.com/](http://www.gci-ga.com/)

4. In order for a cardholder to proceed with an *open-market purchase* (that is, pursue a purchase with a vendor who is not under contract with the State or with ABAC), the following steps must be taken and documented in order to purchase using a P-Card:
   a) The Cardholder has searched for the item in Team Georgia Marketplace Window Shopper and the item(s) are not offered by a vendor under contract [http://doas.ga.gov/state-purchasing/team-georgia-marketplace](http://doas.ga.gov/state-purchasing/team-georgia-marketplace)
   b) Documentation must be included- print the documentation from Team Georgia Marketplace showing the item does not exist under contract. Attach this to your invoice when you make your purchase.
5. Telephone, fax, or visit the supplier. You can use the purchasing card to purchase items from any supplier who accepts Visa®. To receive all applicable discounts, be sure to inform the supplier that your purchase is for the State of Georgia. Notify the supplier that the purchase is exempt from Georgia State sales tax and provide the supplier with a copy of the exemption certificate. A copy of this form can be found by contacting ABAC’s Business Office 229/391/4869

This Sales and Use Tax Certificate of Exemption certifies that your purchase is for state business.

6. Verify the total amount to be charged with the supplier. Prior to signing a charge slip or authorizing a purchase by telephone, be sure to verify your total w/o Sales Tax. All shipping and handling charges must be listed as a separate line item on the receipt and must be clearly identified.

7. Make sure to give the supplier proper delivery and shipping instructions. The supplier should identify the exact amount of all shipping and handling charges that will be added to the transaction amount. The cardholder must retain receipts and other documentation for record-keeping and reconciliation purposes. Receipts should be turned in with paperwork for the month.

8. In an effort to insure your package will be delivered to the correct address and to you please request the vendor to put your name on the package and the building. This way when it is delivered to the Physical Plant shipping will know who to deliver the package to.

If it needs to be delivered to Abraham Baldwin College:

Abraham Baldwin Agricultural College
2802 Moore Hwy
(HAVE THEM INSERT YOUR NAME AND BUILDING)
Tifton, Ga.  31793

If it needs to be delivered to GMA:

Georgia Museum of Agriculture
1392 Whiddon Mill Road
(HAVE THEM INSERT YOUR NAME AND BUILDING)
Tifton, Ga.  31793

If it needs to be delivered to ABAC on the Square:

ABAC on the Square
31 East Central Ave
(HAVE THEM INSERT YOUR NAME)
Moultrie, Ga.  31768
All receipts, proof of delivery, and other documentation supporting the purchase should be attached to the corresponding Purchasing Card Monthly Transaction Log/Statement/Receipt

B. Approving Transactions in WORKS™ Payment Manager

WORKS™ is a web-based technology that connects payment management automation with the global Visa® payment network. WORKS training is available on WORKS. Once you have signed in to WORKS click on TOOLS, TRAINING and HELP https://payment2.works.com/works/

Transactions must be approved on-line as follows:

1. The cardholder will receive an e-mail notification when a transaction is pending approval.
2. Each transaction needs to be opened and reviewed. The review should consist of verifying validity of transaction, check/modify the G/L coding (specifically account code, fund code, and project grant number). Sign off on the transactions daily and no later than weekly to ensure financial reporting is accurate. Signed-off transactions must match what you have put on your LOG since the LOG will be the final reconciliation before loading these in to each Departments budget.
3. When purchasing the Cardholder MUST follow the Order of Precedence and enter in the COMMENTS panel before signing off(SWC#,Agency Contract#,Mandatory Source, or Open Market and enter a brief description of what was purchased for that transaction. Just because you know what it is does not mean that an auditor will know.
4. Each transaction must be verified and signed off in WORKS™ by the cardholder.
5. The cardholder and supervisor must both manually sign the Monthly Purchasing Card/Log/Statement and print their name (with all supporting documentation and special approvals attached). All charge invoices and credit invoices should be attached. The package should be forwarded to the P-Card Administrator by 5 PM on the 4th of the month unless a Holiday falls on this day then they are due the next business day.
6. All signatures must provide a legible printed name and signature. The cardholder signature and the Supervisor/VP’s signatures should match the Signature Authorization form that is required for the New Fiscal Year. No rubber stamps. You can locate the Signature Authorization form on http://www.abac.edu/more/business-operations

Please note that cardholders can sign off on transactions and allocate transactions after each purchase posts, but, the allocation cannot be changed after the transaction has been signed off.

Segregation of duties is important to the integrity of the process. No cardholder shall be his or her own reviewer/approver. Sufficient internal controls must be established and implemented to ensure that a knowledgeable individual such as a direct supervisor within the organization reviews the Monthly Purchasing Card/Log/Statement as well as receipts and reconciliation documents in a timely manner during regularly scheduled billing cycles for approval. In the case where a department head or other manager is the cardholder, the reconciliation must go to his or her immediate supervisor for approval.
C. Paying the Bill
Bank of America will make arrangements for a payment from ABAC which covers all card activity for all cardholders during the billing cycle at the onset of each new cycle. Under no circumstances should a cardholder or departmental representative send a payment to Bank of America; all payments will be handled by the Business Office.

D. Record Keeping
To facilitate reconciliation and approval of your monthly Cardholder Monthly Log/statement/receipts, it is MANDATORY that cardholders obtain and retain supplier documentation for purchases. Proof of purchase/receipt and proof of delivery, if applicable, are required. Departments should keep a copy of each month’s transactions.

1. **Proof of Purchase:** A receipt most frequently applies to the printed record given to a cardholder at “check-out” that identifies the vendor, the date of sale, lists the purchases made, the total amount of the transaction including any discounts, and other adjustments, the amount paid and the method of payment. Acceptable receipts include printed receipts and/or electronic receipts. Invoices and statements should include the following information:
   - State entity name, address, and zip code;
   - Item description and line number;
   - Quantity, unit, unit price, and extension for each item;
   - The invoice number and invoice total;
   - Discount, if applicable;
   - Date of order and shipping date;
   - Back order, if any, and shipping date.

If a receipt is missing, a missing receipt form may be prepared with the above information and signed by the cardholder and supervisor. Using the missing receipt form in excess of three (3) times in a year will result in suspension of the cardholder’s P-Card. The missing receipt form can be found at the following link:
http://doas.ga.gov/state-purchasing/statewide-card-programs/purchasing-cards

2. **Proof of Delivery:** A packing slip must be included with each purchase. If a packing slip is not available, note the delivery date on the purchase receipt. The cardholder and (or) supervisor must sign the purchase receipt if the packing slip is missing.

   **Note:** The business purpose of each transaction can be noted in WORKS. Please remember that restricted expenditures include items for personal consumption or benefit such as meals, food, cash, motor vehicle fuel, professional services, gift cards, entertainment and travel.

E. Reconciling Monthly Configured Spend Report Packets (Manually or Electronically)
A complete Purchasing Card Monthly Log, Statement/invoice packet must be submitted to Business Services by 5 PM on the 4th of the month. The monthly purchasing card packet consists of the following documents:

1. Monthly Log/Statement/Receipts
2. Supporting documentation as defined in Section III-D, Record Keeping; All smaller receipts must be taped to an 8 ½ x 11 sheet of paper.
3. Additional purchase authorization documentation (as may be required by IT, or Procurement, as defined in Section II.4)
4. Staple your monthly packet on the bottom left hand corner; Please do not use paper clips; Use binder clips if needed for large Monthly packets.
5. Your signature, printed name and phone extension on the Monthly Log and BOA Statement.
6. Your immediate supervisor’s signature, printed name and phone ext. on the Monthly Log and BOA Statement.
7. Put these in Campus Mail or deliver your monthly packet to “P-Card Administrator”, Make sure to give your monthly packet plenty of time to arrive by the deadline as to avoid holding up the process of the transactions being loaded into your budget for the month.

All purchasing card records must be retained by ABAC Business Office for at least seven (7) years.

F. Resolving Errors and Disputes
Problems with merchandise delivery or incorrect billing may occasionally arise. It is the cardholder’s responsibility to initiate action to resolve all such issues.
Cardholders must contact the supplier directly when a billing problem or a problem with merchandise is first noted to attempt to resolve such problems directly with the supplier. When appropriate, one should ask the supplier to provide a credit to your purchasing card account. Under no circumstances should there be a direct cash refund from suppliers for credit card transactions. If, the supplier insists on a cash refund only, contact the P-Card Administrator for the proper course of action.
If a cardholder is unable to resolve the problem directly with the supplier, the cardholder should notify the P-Card Administrator to assist in resolution, or file a Bank of America dispute form (Appendix C).

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

G. Lost or Misrouted Products
If a sufficient amount of time has elapsed without receiving the ordered product, the following steps should be taken:
1. Contact the supplier to determine the date product was shipped, carrier name (i.e., UPS, FedEx, US Mail, etc.), and destination address/location.
2. If there is no record of the shipment by the carrier, call the supplier and request a proof of delivery.
3. If the supplier cannot supply this documentation, the supplier should acknowledge that no product was actually delivered, and either the purchasing card account should receive a credit, or product reshipped.
4. If a satisfactory resolution cannot be reached with the supplier within a 30-day period, contact the P-Card Administrator to file and process a dispute with Bank of America. 

*There are only 60 days from the date of the transaction for a dispute to be filed with Bank of America.*

H. Incorrect Quantity or Defective Product

The Cardholder must always check any incoming order as soon as it is received to ensure the product received matches what was ordered in terms of quantity, description, and quality. If there is a discrepancy (e.g., damage or defects), do the following:

1. Contact the supplier to resolve the issue over the telephone. This should be sufficient to resolve most discrepancies.
2. If satisfactory resolution cannot be reached with the supplier, contact the P-Card Administrator to file and process a dispute.

I. Cardholder Monthly Log/BOA Statement

If a Cardholder Log does not match the Statement due to a Charge or Credit not issued on the BOA Statement then the Cardholder should take the following steps:

1. Make sure your Log shows the order that was placed on the day it was ordered. If the Statement does not show the Charge or Credit you will need to keep this on the Log each month until it appears on your statement. Contact the Supplier if the Charge or Credit has not hit by the next month. Keep a record of all communications with the supplier.
2. If satisfactory resolution cannot be reached with the supplier, contact the P-Card Administrator to file and process a dispute.

J. Sales Tax Charged by a Supplier

As previously detailed in the *Making a Purchase* section of this guide, ABAC is exempt from paying Georgia sales tax on purchases. Accordingly, sales tax should not be billed by Georgia based suppliers. In the event sales tax is charged by a supplier and appears on a cardholder BOA Statement or in WORKS, the following steps need to be taken by the cardholder:

1. Contact the supplier and request that a credit be processed for the amount of the sales tax charged.
2. Maintain written records of communications with suppliers regarding credits for sales tax.
3. If the supplier refuses to issue a credit or does not issue a credit within the next billing cycle, please notify the P-Card Administrator concerning your attempts to obtain a credit for the sales tax billed. DO NOT place any further orders with the supplier. The P-Card Administrator will notify all other cardholders to refrain from doing business with the supplier.

Recovering charged sales tax requires time and effort that is not very productive for anyone. It is, therefore, essential that ABAC departments make vendors aware that ABAC is exempt from sales tax.
K. Restocking Fees
When goods are returned through no fault of the supplier, the supplier may charge a restocking fee. If this occurs, reference the transaction number for the restocking fee to the transaction number of the original purchase in WORKS™.

L. Making Returns/Exchanges
1. Cardholders must usually prepare a shipping order for all returns or exchanges of merchandise purchased using a purchasing card. On the shipping order, be sure to indicate that this was a purchasing card purchase and state the amount of credit due for the returned item. In some instances, a vendor may supply a return authorization number (RA number) which should be noted on the shipping order. If the supplier provides a material return authorization number, be sure to include that number on the shipping order.
2. A copy of the shipping order should be attached to the Cardholder Monthly Transaction Log/Statement with details surrounding the return.
3. All return credits must be applied to the purchasing card account, and must not be taken in cash.
4. Be sure to note the shipping arrangements on the documentation (i.e., if the supplier or state paid for the freight).

Note: It is the cardholder’s responsibility to follow up and obtain a credit for any recoverable amounts.

IV. Process Review and Compliance
The DOAS State Purchasing Division Process Improvement Team and the DOAS Program Manager will review various reports provided by Bank of America on a monthly basis to ensure that purchasing card transactions appear within reasonable parameters. In addition, random reviews of cardholder MTLS and appropriate business purpose will be conducted by the State Purchasing Division Process Improvement Team.

ABAC’s internal purchasing card policy must establish an internal control structure that
- Ensures compliance with State purchasing laws.
- Ensure appropriate hierarchical review and approval of purchases by someone with supervisory authority over the cardholder and/or with the authority to question purchases if needed.
- No cardholder can provide approval for payment for his/her transactions.
- Review and approval responsibilities cannot be delegated to someone else.
- Enforces limits on the number of cardholders assigned to a supervisor or approving official in order to ensure adequate review of business need and documentation
- Internal policies governing use of the card can be more, but not less, restrictive than State Policy.

The primary purpose of these reviews is to ensure that program policies and guidelines are being followed. Findings of failure on the part of an ABAC’s P-Card Administrator, department,
or cardholder to properly implement stated procedures for use of the P-Card may result in revocation of Purchasing Card Program privileges for ABAC.

A secondary purpose for conducting reviews is to identify opportunities for improvement within the Purchasing Card Program. State Purchasing welcomes suggestions from ABAC to ensure continued success of the Purchasing Card Program. The P-Card Administrator will routinely analyze electronic transaction data to ensure that purchasing policies and procedures are being followed. Areas of interest include: split transactions, over-limit purchases, unusual transaction patterns, use of non-standard vendors for standard purchase, and even-dollar transactions. Examples of commonly used reports include the following:

A. Account Activity Reports -- Such reports can provide details on each transaction such as transaction date, merchant name, and dollar amount. These reports can be used to sort transactions by dollar amount, merchant, date or type, and can be useful for identifying suspicious merchants, unusually high spending patterns, or untimely purchases.

B. Declined Authorizations Report -- This report identifies cardholders who have attempted to use a card to make a purchase for which they are not authorized, that exceeds their single-purchase limits, that exceeds their monthly purchase limits, or from a merchant that has a blocked Merchant Category Code (MCC).

C. Disputes Report -- This report identifies date, merchant, reason code, dollar amount and status of each dispute filed by a cardholder. Reviewing the report would identify cardholders with excessive disputes which could indicate that a cardholder needs additional training or that he/she may be trying to disguise misuse or fraudulent activity.

V. Violations
The DOAS State Purchasing Division expects every cardholder to strictly adhere to the policies and guidelines governing use of the State purchasing card. Failure to do so may result in disciplinary action up to and including employment termination. Additionally, such failure could result in prosecution, including civil action for financial restitution and criminal proceedings.

Violations of policies and procedures governing use of the purchasing card can be classified as minor or major. The action taken is dependent upon the type of violation and the number of previous cardholder violations. The P-Card Administrator can suspend a cardholder’s privileges with or without input from the cardholder’s department; however, the department will be notified of any such action. All other actions are determined at the appropriate level. Any alleged violation or questionable transaction could result in an immediate suspension of card privileges pending a review to determine what, if any, action is appropriate.

Listed below are the disciplinary guidelines associated with purchasing card violations:

A. MINOR VIOLATIONS
Minor violations are instances that are “accidental” and without willful intent, or associated with a delinquent reconciliation of the Monthly Log/Statement/Invoice. Examples include but are not limited to:
1. Using the wrong card when doing personal shopping
2. Purchases with the card that should be made through the requisition system or some other means
3. Failure to reconcile and return the Monthly Log/Statement/invoice in a timely manner.
4. Purchasing items to be reimbursed from another entity such as the ABAC Foundation.
5. Not obtaining prior approvals.

Cardholders will receive a minor violation in the form of an electronic memo from the P-Card Administrator. The cardholder will receive additional training from the P-Card Administrator.

A copy of the violation letter will be sent to the cardholder’s immediate supervisor, department head, and business manager (if applicable). Any action required by the violation letter should be handled on a priority basis.

**Note:** An accumulation of three minor violations of the same type or 9 minor violations of any type in a 12-month period will result in a major violation being issued.

**B. MAJOR VIOLATIONS**

Major violations are instances that show disregard for established policy and procedures, whether intentional or not. Examples include but are not limited to:

1. Purchasing unauthorized or restricted items.
2. Splitting orders to avoid the single transaction limit.
3. Allowing others to use your card.
4. Any and all personal purchases, even without willful intent.
5. Accumulating minor violations as defined above.

Any major violation will result in immediate temporary suspension of the cardholder’s privileges and notification to their department. If no fraud or theft is involved, reinstatement of the P-Card privileges can be made after 30 days at the request of the cardholder’s supervisor, with the approval of the Vice President for Operations. If a second suspension is required, then this will result in permanent loss of card.

**C. LEGAL ISSUES**

Violations involving employee malfeasance must be reported to Bank of America, ABAC Public Safety, Office of Internal Audit (which will forward to the Attorney General’s Office). Employee malfeasance generally includes instances of embezzlement, misappropriation, alteration or falsification of documents, false claims, theft of any asset, etc. Any or All employees (not just card program personnel) should report any suspected abuse by contacting the program Administrator, Campus Police, or Comptroller.
 Institutions are not authorized to negotiate a promise to not report employee malfeasance in return for the employee’s resignation, restitution, etc. The decision not to prosecute rests with the Attorney General’s Office.

There is no gray area under O.C.G.A, Section 50-5-80 and 83, thus, any misuse, including inadvertent use (such as mistakenly using a P-Card for a personal purchase) is a violation of law and must be reported to the Board of Regents (BOR).

*If purchasing card misuse is discovered, the P-Card Administrator MUST do the following according to DOAS Directive:*

1. Deactivate the purchasing card.
2. Notify Compliance Officer and submit package to Office of Internal Audit.
3. Notify appropriate ABAC Officials – i.e., Public Safety, Comptroller, Human Resources, etc.
4. Cardholders who violate the State Purchasing Card Program by committing fraudulent activity against the State must be immediately terminated (coordinated through appropriate levels with the minimum of director level involvement.)
5. Bank of America will coordinate the filing of appropriate liability waiver documents (insurance claim to recover losses). Notify Bank of America when employee is terminated.

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

State Purchasing Links:
1) DOAS Team Georgia Marketplace Window Shopper
   https://solutions.sciquest.com/apps/Router/Login?OrgName=Georgia Team Ga Marketplace
3) Board of Regents www.usg.edu

Procurement P-Card http://www.abac.edu/more/business-operations/procurement

P-Card Program- WORKS- Bank of America

To review WORKS payment manager on-line training materials click link below:
https://payment2.works.com/works/

P-Card Administrator- WORKS Program-Teri Mathis terimathis@abac.edu 229/391/5047
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Comptroller- Deidra Jackson- deidrajackson@abac.edu 229/391/4921
Staff Accountant- Kristin Beasley kbeasley@abac.edu 229/391/4923