



PALM BEACH STATE
COLLEGE

CORPORATE CARD MANUAL

Revised 04/2025

OVERVIEW

Palm Beach State College has 2 Corporate Cards (Card), the Purchasing Card (P-Card) and the Travel Card (T-Card) to serve as an alternate and more efficient method for purchasing small dollar goods or for specific Travel costs incurred for business travel. The Corporate Cards will allow departments to make transactions without having to submit a Requisition for a Purchase Order.

These Cards can expedite the purchasing process and reduce the need for petty cash funds and the inherent risks of the money being mishandled or stolen. It also reduces the number of checks or payments to suppliers for these small dollar purchases. These cards are a convenience for use and the Finance Department may deny or revoke a cardholder's privilege if guidelines are not followed, for example, timeliness of transaction processing, unallowable purchase of certain items, unauthorized use when budget funds are not available.

Each Card issued will have its own specified dollar amount limits (i.e., per transaction, per day, per month, etc.) and specified restrictions (i.e., various categories of purchases allowed/not allowed, known as MCC Codes). Each Card can be tailored to fit a department's specific needs. Standard default limits include routine supplier MCC codes, and per transaction limits not to exceed \$999.00. Supervisor approval is required to purchase outside the preapproved limits and restrictions.

REQUEST FOR CARD ISSUANCE

All requests for Card issuance must be submitted in Workday Request: Corporate Card Request. Requests are routed to the requested employee's supervisor, and final approval from the Controller or Assistant Controller.

Any College employee authorized and approved to use a Card shall follow the guidelines and attend any mandatory training. This agreement serves to duly inform the employee of cardholder responsibilities in the use and safeguarding of any Card, including rescinding the use of a Card or repayment of unallowable charges. Serious or repeated misuse or abuse of the Card may result in disciplinary actions, up to and including, termination of employment and prosecution to the extent permitted by law.

RESPONSIBILITIES

❖ CARDHOLDER

The cardholder is responsible for the following:

1. Checking to ensure adequate budget appropriations exist **before** incurring any P-Card or T-Card charges.
2. Safeguarding the Card at all times.
3. Ensuring that the cardholder is the sole user of the P-Card or T-Card.
4. Consult with purchasing on any single product purchase over \$999.00.
5. Using the Card strictly according to the policies and procedures set forth in this manual.
6. Remaining informed of any updates to these policies and procedures.
7. Notifying Bank of America, and the Card Office (cardoffice@pbsc.edu) promptly when a Card has been lost, stolen, or misused.
8. Restricting purchases to only those authorized for College-related purposes.
9. Surrendering the Card upon the request or order of the respective Department Head, Card Office Specialist, or Controller. Keeping all transaction documents (i.e., charge tickets, credit slips, invoices, delivery tickets, etc.) and reconciling and submitting them as required to the Card Office.
10. Processing verification transaction or expense reports in Workday within the specified time.
11. Notifying the Card Office of any problems such as Card denial, sales tax exemption, etc. when using the Card.
12. Ensuring that the vendor provides a transaction document whenever the transaction is done by phone, mail, online, etc.
13. Ensuring all deliveries are made to a College authorized receiving address. Deliveries are not to be sent to off-site locations, including residences.

14. Notifying the Card Office promptly of any purchase mistake made contrary to this manual.
15. Attaching all charge slips or receipts, including any credit slips, to your transaction(s) in Workday. Procurement Verification for PCard and Expense Reports for TCard. Transactions are loaded in Workday by the Card Office frequently. Automatic emails are generated when cardholder transactions are loaded to begin processing. Reminder notifications are also sent by email for unprocessed transactions.
16. Accepting only a credit transaction, no cash refunds, whenever an item has to be returned to a vendor; however, if the vendor cannot issue a credit slip, then notify the P-Card Specialist before going any further with the vendor.

❖ DEPARTMENT HEAD and Cabinet Members

The Department Head is responsible for the following:

1. Timely approvals in Workday, certifying the legitimacy of the listed transaction, and assuming the overall responsibility for any employee's use of a Card.
2. Delegating approvals in Workday when out of the office or on leave.
3. Reviewing all transactions for overall legitimacy of all transactions.
4. Staying informed of Card Office procedures, and cardholder activities including any notifying Card Office if accounts need to be adjusted or closed due to usage (increase/ decrease/ or no longer needed).

❖ CARD OFFICE

The Controller, Assistant Controller or designee(s) is responsible for the following:

1. Approving the issuance of Cards requested.
2. Maintaining a record of any failures by a cardholder or a department to comply with the policies and procedures of the program; and, reviewing the noncompliance count and the seriousness of each noncompliance, to determine if the suspension or revocation of a Card(s) is required.
3. Performing routine automated reporting review from banking system to monitor trends, compliance, and adherence to this manual.

❖ P-CARD SPECIALIST

The College Card Specialist oversees the program and assists cardholders with problem resolution. The Card Specialist is available to handle problems and to lend guidance to cardholders.

1. The Card Specialist is responsible for:
 - a. Verifying accuracy of submitted documentation for transaction.
 - b. Assisting users with reconciliations.
 - c. Paying the Card issuing bank in a timely fashion.
 - d. Performing periodic reviews of cardholders' transactions to ensure compliance and look for trends.
2. The Card Specialist will follow certain summary and detailed reviews as directed by the Controller, Assistant Controller, or designee to further audit the program's compliance and efficiency.
 - a. Major areas to monitor will be Travel, limit compliance, restricted or declined authorizations, unusual purchase patterns, etc.
 - b. Online tools provided by the issuing bank for the Card will be utilized as appropriate for periodic review.

PROCESSING PROCEDURES

❖ CARDHOLDERS

1. Card transactions appear in Workday within 3-5 days of the purchase. Cardholders should process their transaction(s) and send for approval in a timely manner. Tasks in Workday are “Verify Procurement Card” or “Verify Procurement Card for Worker” or “Create Expense Report” or “Create Expense Report for Worker.”
2. In the description field write: What was purchased and for what purpose the item was used. For travel related transactions: Purpose, city, and dates of travel.
3. Assigning the appropriate worktags Cost Center, Project Number, Grant tag along with all other related worktags. Assign the appropriate spend category which describes what was purchased.
4. Submit once all information has been entered. At the bottom of the screen, there should be a message that the transaction has been modified successfully.
5. It is the cardholder’s responsibility to make sure the transaction has made it through the approval process and gets to the Finance Department.
6. Be sure to resolve any backorder issues within one billing cycle (one month from date of purchase).

❖ OUTSTANDING TRANSACTIONS:

Cardholders with outstanding transactions will receive automated Workday emails which require additional follow-up action from the Cardholder. Transactions 30-60 days past due will be escalated to Cabinet members. Cardholders with transactions more than 90 days passed from the transaction date may have their card suspended until transactions are processed.

RECONCILIATION

Statements are sent to the cardholders near the first week of each month. Cardholders shall reconcile their receipts, invoices, charge slips, and credits to transactions processed in Workday before the end of each month. The total dollar amount of the receipts, including any credits issued, must equal the statement's total.

. Statements are filed and reviewed to determine if any erroneous activity or fraudulent activity has occurred. Cardholders should notify the Card Office immediately of any unauthorized charges.

RECEIPT REQUIREMENTS

Receipts are a critical part of the Card program. Accurate, detailed records of Card purchases allow the Card Office and Finance staff to verify and audit your purchases for compliance with College Policy and State Laws/Rules.

Your receipt must be original and include specific information:

- Unit Cost of each item purchased.
- Description of each item purchased.
- Total cost of purchase(s).
- Vendor name and address.
- Date of purchase(s) and/or date of goods received.

Remember a receipt may be an original:

- Cash register receipt.
- Fax confirmation.
- Email.
- Complete web/mail order form.

If original receipts are missing, you must complete a lost receipt affidavit.

DISCREPANCIES/BILLING DISPUTES

If you have a problem with a charge, try to reach a resolution with the merchant that provided the item. Your receipt will be your proof of purchase. Cardholders should notate the dispute on the transaction screen, adding a description, and placing the transaction in 'Disputed' status.

The cardholder is responsible for resolving any disputes or outstanding issues, clearing erroneous charges, and requesting credit for returned merchandise directly with the vendor. Most billing problems can be resolved expeditiously in this manner.

The cardholder must first attempt to reach a resolution directly with the merchant. The cardholder must document all attempts to resolve the problem. If you cannot resolve the issue, contact the Card Office for assistance.

NOTE: Do not remove or cross out the item on the statement, or delay processing the payment because of credits or disputes.

If a vendor issues a credit to the College for a returned item, the cardholder is responsible for ensuring that proper credit is given on the subsequent monthly billing statement.

IMPORTANT: Any use of the College Card for personal expenses may result in the surrender of the Card and disciplinary actions, up to and including, termination of employment.

SPECIAL TRANSACTIONS

The Card Program is more a form of payment, rather than any change to purchasing rules, and as such does not seek to change current purchasing guidelines such as bid limits, capitalization requirements, or types of items allowed to be purchased by the College. Budget/Encumbrance restrictions, supervisor approval, etc. are all still in place, and are not meant to be circumvented.

If there are any doubts as to what can and cannot be purchased, the cardholder must contact the Card Office for clarification prior to purchase. Supervisory approval is a must. If an emergency situation exists, the current emergency purchase procedures must be followed.

SPECIAL ATTENTION NEEDS TO BE PAID TO THE FOLLOWING ITEMS:

- TRAVEL – All Travel must be PRE-approved with a spend authorization. The P-Card is NOT used to reserve airlines or rental cars without pre-approval. Travel arrangements are coordinated by the traveler. Personal meals should not be purchased using the P-Card during travel.
- GASOLINE – For use in Palm Beach State vehicles or rental cars. Must have College vehicle number on receipt and in transaction description. **Never to be used for personal vehicles.**
- COMPUTER EQUIPMENT/SOFTWARE – Must get written pre-approval through IT and submit pre-approval along with the transaction. Usually not allowed. IT would typically make the purchase if appropriate.
- CAPITAL EQUIPMENT – Not allowed without special permission and must coordinate with Inventory.

- MEMBERSHIPS – Must be requested/cleared via the President’s Cabinet and or Vice President of Administration and Business Services. The College does not pay for personal memberships of any kind.
- OTHER – Any item that can be perceived as a personal usage item including but not limited to media equipment, cameras, monitors, appliances, and raffle prizes should be approved by Purchasing prior to using the P-Card.

THE FOLLOWING ARE UNAUTHORIZED PURCHASES INCLUDING, BUT NOT LIMITED TO:

- Cash advances/Gift Cards/Gift Certificates, etc. and similar devices (except for authorized Controller’s office personnel to replenish the stock of authorized gift cards.)
- Contractual Services (Unless pre-approved by district Finance office)
- Telecommunications (outside the pre-approved Telecommunications/Facilities communication Depts.)
- Employee benefits.
- Renewals that are automatic (i.e., subscriptions, etc.).

SALES TAX

The College is exempt from paying local, county, and state sales taxes. A copy of the College’s Tax Certificate should be provided to the vendor whenever a transaction is made, if the vendor does not have it on file already (see approved vendor list from Purchasing). Sales Tax certificate for College use (ONLY) is available at <http://www.palmbeachstate.edu/purchasing/Documents/TaxExemptCertificate.pdf>. Pocket-sized tax exemption certificates are also available from the Card Office.

TEMPORARY CARD INCREASES OR CHANGES

Temporary or Permanent requests for limit changes can be submitted in Workday through Request Temporary Card Increase. Requests will route through the Manager and the Controller or Assistant Controller for approval. Those requests will be processed based on Card Office guidelines.

❖ **CANCELLATION/REPLACEMENT**

All requests for Card cancellation or replacement must be handled with the Card Office.

❖ **EXPIRED P-CARDS**

As your Cards expire, you should receive new Cards. Once you receive and successfully activate the Card, please do the following with the OLD Card:

1. Cut the P-Card lengthwise through the numbers.
2. Destroy/shred/discard top half and make any note for your records such actions.

If your Card is about to expire, and your new P-Card hasn’t arrived, please call the issuing bank Card company and simultaneously coordinate with the Card Office to ensure safe delivery.

LOST/STOLEN CARDS

Upon discovery that a Card has been lost or stolen, the cardholder is responsible to immediately notify the Provider Card Support at 800-732-9194 or number on back of card and notify the Card Office. The Card Office can help coordinate any card re-issuance.

Keep paperwork related to Card data locked in a secure location, separate from the physical Card. This paperwork should include account numbers, phone numbers, and other pertinent information to manage the Card.

MISUSE OF CARDS

Any cardholder who purchases any merchandise deemed by the Department Head, Purchasing Director, or Controller as inappropriate or unnecessary, will be required to re-pay the College for an unallowed purchase.

If a department is found to have (a) not reported a misuse, (b) one or more misuses occur within a 12-month period of time, or (c) failed to submit timely transactions, the Controller has the authority to terminate the use of all Cards issued to employees of that department.

Any cardholder found to have misused a Card may be subject to (a) loss of Card and/or disciplinary action by the respective Department Head, (b) dismissal from College employment, or (c) the College filing criminal charges against the employee with the local District Attorney's Office.

CARD USED FOR PERSONAL CHARGES - PROCEDURES AND FOLLOW-UP

The Card is clearly marked as a Corporate Card for the College, including unique colors, logo, and tax ID. Cardholders are encouraged to keep it secure and separated from other personal cards at all times.

If there are personal charges on a Corporate Card, the Card may be immediately suspended until a review/investigation has been done by the issuing Department Head and Controller's Office. Cardholder will be required to reimburse the College for the charges. If reimbursement does not occur within 15 days, the debt will be escalated to the appropriate Cabinet Member.

Explicit Guidance: It is against Florida Statutes to make loans to employees, and further against Florida Statutes for employees to derive personal gain from the College's tax-exempt status.

NOTE:

The Controller or Purchasing Director may make exceptions to the items in this manual on a case-by-case basis, as deemed to be in the best interest of the college.