Notice: This notice is being provided to remind the campus community of their responsibilities when committing Radford University funds ("university funds"). All funds are considered “university funds” regardless of the revenue source.

Disbursements of university funds are made to businesses and/or individuals that furnish goods and/or services to Radford University. To justify the use of university funds, purchases must be considered essential to the operation of the University and in support of the University’s mission. Since university-funded expenditures are subject to public scrutiny, the appearance of unusual purchases should be considered. Accounting Services will request adequate documentation from the ordering department for unusual purchases as necessary.

Small Purchase Charge Card (SPCC) Procedures

1. Brief Procedure Description

The Radford University Small Purchase Charge Card Procedure defines the requirements for the execution of the Small Purchase Charge Card (SPCC) program at Radford University (RU).

The Small Purchase Charge Card (SPCC) Program is governed by the Commonwealth Accounting Policies and Procedures (CAPP) Manual Topic No. 20355 – Purchasing Charge Card. This manual can be located on the website at https://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/20355.pdf. *Note: As allowed by CAPP Topic 20355, RU’s procedures are more stringent in some areas in order to comply with RU internal policy and procedures.

2. **Applicability**

   Applies to all employees that are issued a SPCC by the University as well as employees that have an official responsibility for the execution of the SPCC at Radford University.

3. **Procedure**

   1. **Overview:**

      The Small Purchase Charge Card (SPCC) program offers departments an alternate payment method when making small purchases. This method gives departments the opportunity to purchase goods and services costing $5,000 or less.

      Use of the charge card allows the University to consolidate multiple vendor payments into one monthly payment to Bank of America VISA; the Commonwealth of Virginia’s designated purchase charge card contractor. Bank of America VISA, in turn, makes payments directly to the vendors. Reports are available to help cardholders and departments maintain control over purchases and payments.

      Radford University has a delegated Agency Program Administrator (PA) and back up, these people are registered with Bank of America VISA and the Department of Accounts (DOA) as the person authorized to make changes (e.g., add or cancel cards, change card controls, etc.) for the SPCC program. Please see the information below for the Agency Program Administrator and back up Administrator:

      | Kim McKinney               | Carla Linkous              |
      |---------------------------|---------------------------|
      | Accounting Services       | Asst. Operations Controller|
      | Card Program Administrator| Card Program Administrator (back up) |
      | PO Box 6906               | PO Box 6923               |
      | Radford, VA 24142         | Radford, VA 24142         |
      | kbane@radford.edu         | clinkous7@radford.edu     |
      | (540) 831-7613            | (540) 831-6651            |

      Departments shall maintain a record of their purchases so spending limits can be monitored and purchasing activity can be reconciled to the monthly card statements. Each month the cardholder is required to submit the original Bank of America VISA statement and payment certification form to Accounting Services, campus mailbox 6906, by the 5th of the following month. Bank of America VISA provides a list of monthly statement dates which can be located at [https://www.doa.virginia.gov/reference/chargeCardAdmin/index.shtml#Purchase_Charge_Card_Main](https://www.doa.virginia.gov/reference/chargeCardAdmin/index.shtml#Purchase_Charge_Card_Main)
Departments shall retain all SPCC records for three (3) years plus current fiscal year for auditing purposes. Refer to the Financial Reporting Records Retention located on the website at https://www.radford.edu/content/risk-management/home/record-retention.html for guidance.

A. Full or part-time employees are eligible to submit a request for a Bank of America VISA SPCC. Contract employees are not eligible for a card. Use of the SPCC is encouraged; however not mandatory. Multiple cards may be issued to the same department on an as needed basis.

B. Currently, use of the SPCC is limited to amounts up to $5,000 per purchase transaction and up to $100,000 monthly limits. The limits are determined by the cardholder and their supervisor based on the departmental requirements. Departments are liable for authorized charges made using the card. Cardholders and their supervisors are responsible for ensuring charges are for official Radford University business purchases only. Cardholders and their supervisors/reviewers or designee are also responsible for ensuring all purchases comply with University and state procurement regulations and do not exceed the cardholder’s delegation of authority transactional limit. *Contact the program administrator if a need arises that exceeds the above limits for alternate options.

C. Cash advances, business travel expenses (some exceptions, see Section 5 ‘Purchases’), and personal items are prohibited on the SPCC.

Cardholders may contact the SPCC PA if they have questions concerning appropriate use of the card.

2. Request, Change or Cancel a Card:

A. An applicant’s supervisor may request cards for employees who have authority to purchase items for the department. To request cards, the Department shall complete two forms: the Small Purchase Charge Card Request Form and the Bank of America Purchasing Card Employee Agreement Form. These forms can be located on the Accounting Services website at http://www.radford.edu/content/accounting-services/home/forms.html.

B. Forward the completed forms to the SPCC PA, Campus Box 6906 for processing.
a. **Training:** Cardholders are also required to take the online DOA cardholder training prior to one-on-one training. See Appendix 1 – *Quick Reference Guide To Accessing The Small Purchase Charge Card Training – Commonwealth of Virginia Learning Center.*

b. **Distribution:** Cards are mailed to the SPCC PA. Upon receipt of the card the PA will contact the new cardholder to schedule one-on-one cardholder training. Upon completion of training the PA will issue the card to the cardholder. The cardholder shall provide a photo ID and sign for the card.

c. **Card Activation:** Cardholders should activate their cards within ten days of issuance by the PA. If the card is not activated within the time period the card may be canceled by the PA and the department will be required to complete new forms to request a new card.
   - The card is imbedded with a chip, you will need to select a PIN# when it is activated. The PA does not have access to the PIN# you create.
   - Forgotten PIN#’s can be retrieved at the following link. [https://cardportal.works.com/gar/](https://cardportal.works.com/gar/) (register as a new user & your verification code which is provided at training).

C. Cardholders should contact the SPCC PA to have changes made to existing cards. Changes/cancellations include but are not limited to:

   a. Name change. Legal documentation must be submitted to the PA in order to change the name on your card and account;
   b. Separation from the University;
   c. Change in job responsibilities (use/need of card may change);
   d. Change in supervisor or designee require new forms with correct signatures
   e. Telephone number change;
   f. Address change; or,
   g. Change in email address.

It is important to keep your contact information current; this information is provided to Bank of America VISA so they may contact the cardholder if fraud, abuse or misuse is suspected.

D. Cardholders shall return cards to the SPCC PA immediately upon request of their supervisor/reviewer or designee or the PA. If transferring from one University department to another, please contact the PA for assistance to determine if continued use of the card is required. New forms shall be completed if use continues in new area with new
supervision. The cardholder shall also return the card when terminating employment. When the card is returned all outstanding logs and backup documentation shall be submitted to the cardholder’s supervisor. The cardholder should ensure all outstanding issues on their final statement have been addressed before turning in their card. If there are outstanding issues that cannot be resolved prior to turning in their card, document the files and notify your supervisor/reviewer or designee. The cardholder’s documentation/files are still subject to audits and reviews for a period of three years.

3. **Small Purchase Charge Card Security:**

   A. Authorized use of the card is limited to the person whose name appears on the face of the card. Individual cardholders shall not lend the card or share the card number with anyone other than the vendor with whom they are conducting business.

   - If the cardholder is scheduled to be absent from work for an extended period of time (two weeks or more) they are required to notify the SPCC PA. If the cardholder is absent from work and is not able to coordinate time off in advance, the cardholder’s immediate supervisor/reviewer or designee shall contact the SPCC PA.

   - Some on-line vendors store credit card information (ex. Amazon), be sure to review and delete as needed. Read terms and conditions they may provide information concerning automatic renewals (contact the vendor to ensure that subscriptions are not renewed without authorization).

   - Do not store your card number on any mobile device, or utilize any type of mobile payment or digital wallet service such as Apply Pay, Good Pay, Samsung pay, etc.

   - Cardholders may use third party processors (PayPal, Square, etc.) that process payments only. Cardholders are prohibited from opening an account with a third party processor because they require your card information to be stored. Third party processors allow vendors to accept card payments without having a merchant account and minimizes costs for the vendor.

   B. When not in the cardholder’s physical possession, the card should be kept in an accessible but secure location within the office, such as a locked file cabinet or desk. The cardholder should not post the card account number or leave the card in a conspicuous place. The
cardholder should possess the card only when conducting official University business.

C. Never make a photocopy of a card.

D. Faxing, mailing or emailing (even in an attachment) the SPCC complete account number is prohibited. Order forms may be faxed to a vendor and omitting the full account number. The SPCC number should then be provided to the vendor by phone.

E. The individual department maintaining the card is ultimately responsible for lost or stolen cards. If the card is lost or stolen, immediately notify Bank of America VISA at 1-888-449-2273 so that the compromised account will be closed and a new card issued. You should also notify the SPCC PA to have file documentation.

F. Radford University is liable for purchases made by authorized users of the SPCC if the purchase is within the single per transaction dollar limit and does not exceed $5,000. Radford University does not accept liability for the following:

   a. Unauthorized use of the card.
   b. Account numbers that are fraudulently used.
   c. Purchases made with stolen or lost cards which exceed the maximum limit ($50) and the maximum length of liability (24 hours after discovery and reporting of card loss or theft).

G. When making purchases using an internet source, it is the responsibility of the cardholder to ensure that the vendor meets security requirements prior to placing an order. The vendor must have a Secure Socket Layer (SSL) version 2.0 or higher. To ensure that a vendor has a SSL, the Address bar must start with https://. This may not be visible until payment information is requested. For more information about the vendor’s security certification, check under Help on the browser’s tool bar. For additional information, see Appendix 2 – Security Requirements contained in the Commonwealth’s E-commerce policy. (Advance approval is required for placing internet purchases, this can be in the form of an eVA PR or a Chrome River preapproval.)
**Card Issued Restrictions:** Vendors register with Bank of America by merchant category codes (MCC’s) these codes provide information about the vendor specifying the type of goods or services they provide. Based on these codes certain MCC’s have been identified and restricted on the SPCC. The SPCC is issued with the following restrictions:

<table>
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<tr>
<th>Restriction Category</th>
<th>Description</th>
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| Fraud                | Cash access, bars and nightclubs, pawn shops, dating and escort services, massage parlors, betting establishments, food stamps, fines, bail and bond payments  
*Note: attempted use will be reported to program administrator*
| Travel               | Airlines, Passenger Railways, Limos/Taxi Cabs, Bus Lines, Cruise Lines                                                                       |
| Accommodations       | Hotels, Motels, Resorts                                                                                                                      |
| Gas/Oil              | Service Stations                                                                                                                           |
| Car Rental           | Car Rental Agencies                                                                                                                        |
| Restaurant           | Caterers, Bakeries, Eating Places-Fast Food, Restaurants                                                                                    |

See Appendix 3 - COV PCard Restriction Table for complete list of MCC’s restricted by category.

It is at the discretion of the PA in referenced Radford University’s policies and procedures to determine if the restriction is authorized. Cardholder’s supervisor/reviewer or designee must request written permission to obtain a permanent or temporary lift of these restrictions. The request can be in the form of an email to the PA. The request must contain, at a minimum, the following information: Which industry restriction is to be lifted, the estimated date(s) of the purchase, dollar amount(s) and reason for the purchase.

A cardholder which has any restriction lifted is required to submit copies of all documentation for charges related to the restriction lifted each month for review (itemized invoice, Chrome River preapproval, purchase order, etc.).
H. **Purchases:** Radford University Policy ID Number FA-PO-1201, *Procurement and Contracts Policy* and associated *Radford University Procurement and Contracts Procedures Manual* provide the University’s policy and procedures regarding the purchase of goods and services. This policy and these procedures delegate purchasing authority for many small purchases to certain employees at the department level. Individuals with delegated authority may use Radford’s SPCC as one method to obtain goods and services. Individuals will be held accountable through audits ensuring the referenced policy and procedures in this section are followed. The full text of Policy FA-PO-1201 and the procedures manual is located on the Procurement and Contracts website at [http://www.radford.edu/content/procurement/home.html](http://www.radford.edu/content/procurement/home.html).

I. Membership dues/fees (must be associated with required job responsibilities) and Registration fees for events (i.e., conferences, workshops, seminars, etc.) may be purchased with the SPCC. Advance approval must be obtained in the form of an eVA PR or Chrome River preapproval prior to card use. Membership dues/fees and Registration fees may not be paid more than 90 days in advance of the membership period or event date. If you need to pay outside of the 90 day allowable period please provide the SPCC PA a detailed memo with the justification for consideration of approval. Approval to purchase more than 90 days in advance must be granted by the PA before the purchase can be initiated. A copy of the itemized receipt and Chrome River preapproval must be maintained and submitted as supporting document with the payment certification form to Accounting Services.

J. Rail tickets, limos/taxi cabs, bus lines, and cruise tickets as deemed appropriate may be purchased with the SPCC with approval by the PA. These purchases are normally a restriction (Travel) on the SPCC. See Section 4 ‘Card Issued Restrictions’ for requirements of a card restriction lift. Lifting of the restriction must be requested in writing by the cardholder supervisor and approved by the PA before the purchase can be initiated. Only the specific purchase approved by the PA may be used against the lift. Rail tickets, limos/taxi cabs, bus lines, and cruise tickets may not be paid more than 90 days in advance of the travel date. If you need to pay outside of the 90 day allowable period please provide the SPCC PA a detailed memo with the justification for consideration of approval. Approval to purchase more than 90 days in advance must be granted by the PA before the purchase can be initiated. All travel related charges must be purchased in compliance with the University Travel Policy and Procedures which can be located on the Accounting Services website at [http://www.radford.edu/content/accounting-](http://www.radford.edu/content/accounting-).
services/home/travel.html. A copy of the itemized receipt and Chrome River preapproval must be maintained and submitted as supporting documentation with the payment certification form to Accounting Services.

The University’s air travel card (ATC) must be used for purchasing airfare through Christopherson Business Travel (CBT). Airfare purchases require a Chrome River preapproval.

**K.** Lodging may be purchased for candidate, group and student related travel (coaches and chaperones are allowed if all arrangements are made at the same time) with the SPCC with the approval by the PA. Lodging is normally a restriction (Accommodations) on the SPCC. See Section 4 ‘Card Issued Restrictions’ for requirements of a card restriction lift. Lifting of the restriction must be requested in writing by the cardholder supervisor and approved by the PA before the purchase can be initiated. Only the specific purchase approved by the PA may be used against the lift. If a deposit is required only a one night deposit for lodging is allowed. Lodging may not be paid more than 90 days in advance of the travel date. If you need to pay outside of the 90 day allowable period please provide the SPCC PA a detailed memo with the justification for consideration of approval. Approval to purchase more than 90 days in advance must be granted by the PA before the purchase can be initiated. Lodging must be purchased in compliance with the University Travel Policy and Procedures which can be located on the Accounting Services website at http://www.radford.edu/content/accounting-services/home/travel.html. Do not book lodging through websites that allow you to purchase combined services (i.e., lodging and airfare) these sites will charge your card at time of purchase which is a violation of the one night deposit allowance. A copy of the itemized receipt and Chrome River preapproval must be maintained and submitted as supporting documentation with the payment certification form to Accounting Services.

Lodging agreements must be approved by Procurement.

**L.** Food and Beverage may be purchased with the SPCC in compliance with the Food and Beverage Policy. All documentation required in the Food and Beverage policy must be maintained and submitted with the SPCC certification form to Accounting Services. All Food and Beverage purchases require Chrome River preapproval in advance of card use. Purchases made at restaurants are normally restricted on the SPCC. See Section 4 ‘Card Issued Restrictions’ for requirements of a card restriction lift (Restaurant). Lifting of the restriction must be requested in writing by
the cardholder supervisor and approved by the PA before the purchase can be initiated. Only the specific purchase approved by the PA may be used against the lift. If business meals are purchased they must be in compliance with the University Travel Policy and Procedures and would require pre-approval. A copy of the itemized receipt and Chrome River preapproval must be maintained and submitted as supporting documentation with the SPCC certification form to Accounting Services. The University Travel Policy and Procedures can be located on the Accounting Services website at http://www.radford.edu/content/accounting-services/home/travel.html.

M. Check out fees (surcharge fees) can be charged but the vendor must follow all of the steps below:

- Must disclose the check-out fee at the point of sale or online check out
- Must disclose the fee as a separate line item on the invoice or receipt
- Must disclose the amount of the surcharge which can’t exceed more than 4%
- Must disclose the amount of the surcharge using signs at register or posted in location on Point of Sale (POS) only

U.S. Vendors that intend to surcharge must complete a notification form with Visa 30 days in advance of charging the fee.

4. **Restricted Small Purchase Charge Card Purchases**: In order to comply with State and University guidelines, certain purchases may carry additional restrictions or may require additional authorization. For any purchase requiring special approval, documentation of approvals shall be maintained with the SPCC records.

*The following types of purchases are subject to additional regulations:*

A. **Furniture**: All furniture, including chairs, computer tables, desks, filing cabinets, etc. must be procured from Virginia Correctional Enterprises (VCE). Cardholders are not authorized to purchase furniture from any other source without a written release from VCE. The Procurement and Contracts Department must be contacted to coordinate the release request. Please review the Furniture Purchase Procedure located on Procurement and Contracts website at
B. **Food and Beverage:** Radford University’s Food and Beverage Policy must be followed. The policy can be located on the Financial Services website at [http://www.radford.edu/content/financial-services/home/policies-procedures.html](http://www.radford.edu/content/financial-services/home/policies-procedures.html).

C. **Apparel Policy:** Radford University’s Apparel Policy must be followed. The policy can be located on the Financial Services website at [http://www.radford.edu/content/financial-services/home/policies-procedures.html](http://www.radford.edu/content/financial-services/home/policies-procedures.html). (eVA Purchase Order required)

D. **Promotional Items:** Radford University’s Promotional Items policy must be followed. The policy can be located on the Financial Services website at [http://www.radford.edu/content/financial-services/home/policies-procedures.html](http://www.radford.edu/content/financial-services/home/policies-procedures.html). (eVA Purchase Order required)

E. **Spending Guidelines FAQ:** Radford University’s Appropriate Sources for University Spending must be followed. The guideline can be located on the Financial Services website at [http://www.radford.edu/content/financial-services/home/policies-procedures.html](http://www.radford.edu/content/financial-services/home/policies-procedures.html).

F. **Direct Pay Guidelines:** Radford University’s Payment Method Guidelines must be followed. The guideline can be located on the Accounting Services website under Forms and Resources at [http://www.radford.edu/content/financial-services/home/policies-procedures.html](http://www.radford.edu/content/financial-services/home/policies-procedures.html).

G. **Student Payments Guidelines:** Radford University Guidelines for Payments/Credits to Students must be followed. The guideline can be located on the Accounting Services website under Forms and Resources at [http://www.radford.edu/content/financial-services/home/policies-procedures.html](http://www.radford.edu/content/financial-services/home/policies-procedures.html).

H. **General SPCC Restrictions:**
The SPCC may not be used for the following goods and/or services:

- Campus Design and Construction, carpet and air conditioners (except for Facilities Management). This includes any type of renovations, security/fire systems, painting, electrical, building lock/keys, etc.
- Computers (unless an exception is approved by the PA and authorized as an allowable purchase by Information Technology (IT) before the purchase is initiated).
- Equipment trust fund items.
- Any equipment that is capitalized (account code ends with a C).
- Gifts
- Gift card/gift certificate purchases (must be compliant with the Employee Recognition Program, Employee Payment Policy, approved through Human Resources and an exception approved by the PA before the purchase is initiated).
- Licensed vehicles. All new and used licensed vehicles must be purchased through the Procurement and Contracts Office.
- Narcotics or dangerous drugs (prescription drugs).
- Purchases from state employees or immediate family.
- Radioactive materials.
- EZ-Pass Purchases (tolls). Contact the PA if this service is required.

I. **General SPCC Restrictions Allowed with a valid eVA Purchase Order:**
The SPCC may be used for the following goods and/or services with a fully approved eVA Purchase Order.

- Printing.
- Services.

A. The eVA approval flow must include Information Technology (IT) for the items listed below.

- Audio-Visual equipment (multimedia projectors, overhead projectors, slide projectors, projection screens, TV mounts, carts, lecterns with sound systems, microphones and headsets).
- Ipads, ipods, and applications.
- Printers and printer accessories.
- Software and software/hardware maintenance.
- Telecommunications/radio goods which require the use of a frequency and all telecommunications services for the transmission of voice data and/or video communications beyond the boundaries of Radford University.
5. Procedures:

A. Ordering Using the SPCC:

a. An eVA purchase order or Chrome River preapproval must be completed prior to making a commitment on behalf of the University. Some exceptions are located in Section 4 ‘Restricted Small Purchase Charge Card Purchases’ and local point of sale charges (POS). POS charges are defined as walking into the vendor’s place of business and swiping the card to make a purchase for an item readily available off the shelf (cannot be delivered). Some Radford University policies state a completed purchase order is required even if they are POS. Orders submitted in eVA obtain the necessary internal approval requirements for expenditures. Exceptions and local POS charges are not tracked in eVA. It is the responsibility of the cardholder to obtain necessary approval to commit departmental funds.

1. All orders keyed into eVA using the SPCC as a form of payment must follow these guidelines:

   a. Users may create an alias in eVA. For instructions see Appendix 4. You may contact RU’s eVA Account Executive at x-5429 to request assistance setting up the card in eVA.

   b. Always check the “Bypass ERP Integration” box in eVA to bypass integration. Please note SPCC orders do not integrate into Banner; therefore do not encumber.

   Note: the bypass feature stops the integration of the order from eVA into banner so it will not be encumbered, but if a vendor is self-registered, set up to receive their orders electronically and accepts the PCard as a form of payment they will still receive the order through eVA. If you contact the vendor separately concerning the order take extra care to ensure the order is not duplicated.

   c. Enter “SPCC”, “BA” (Bank of America), or “CC” (credit card) in the title of the requisition to help identify that this is a SPCC/PCard order.

   d. eVA receiving is required. The signatures (cardholder and supervisor/reviewer or designee) on the payment certification also serve as a
receiving document and certify validity of the charge(s).

b. Radford University is exempt from Virginia sales tax on goods, services, and meals and catering. See Appendix 5 - Sales and Use Tax Exemption Certificate or obtain a blank form located on the Office of Policy and Tax Compliance website at http://www.radford.edu/content/policies/home/tax-compliance.html. (Special tax exempt forms for specific vendors: See Appendix 6 - Wal-Mart Tax Exempt Identification Card, Appendix 7 - Lowes Sales and Use Tax Certificate of Exemption & Appendix 8 - Amazon Sales Tax Information Process.) This includes online purchases. See the vendor’s website under frequently asked questions (FAQ) for instructions concerning refunds for sales tax.

c. “Splitting Orders” is defined as awarding any one vendor multiple orders within a short time period so that the total goods or services purchased exceed the $5,000 threshold.

1. Although multiple transactions may be conducted in a single day, the dollar threshold from each vendor must remain under the $5,000 limitation. The single purchase limit must not be circumvented by “splitting orders.”

2. Each cardholder is set specific card limits (single transaction and monthly) based on the information provided on their request form. The limits set must be followed. Please contact the PA if adjustments are needed.

B. Small Women and Minority owned business (SWaM): Cardholders are required to obtain a quote or document an attempt to obtain at least one telephone or written price from one Department of Small Business and Supplier Diversity (DSBSD) certified SWaM firm. A listing of DSBSD certified firms is available on their website at https://www.sbsd.virginia.gov/.

C. Monthly Reconciliation and Reporting to Accounts Payable: An individual using the SPCC is responsible for reconciling his/her records with those of Bank of America VISA. After reconciliation, monthly approval forms must be submitted to Accounts Payable. The following procedures describe the requirements for all purchases using the SPCC.

a. Payment Certification Form: All purchases made using the SPCC must be immediately recorded on the payment certification form.
The form and instructions can be located on the Accounting Services website at [http://www.radford.edu/content/accounting-services/home/forms.html](http://www.radford.edu/content/accounting-services/home/forms.html). The log must be retained with the monthly SPCC records.

1. **Distribution of Charges**: Once the Payment and Certification form and the SPCC statement have been reconciled, you must include the FOAP (fund, organization, account and program) code information on the form so that Accounts Payable will know how to apply these charges to your budget. The total amount of charges on the statement should be distributed by the specific account code. Appropriately monitor your budget to ensure fund availability. Please refer to the Expenditure Account Codes located on the Accounting Services website at [http://www.radford.edu/content/financial-services/home/policies-procedures.html](http://www.radford.edu/content/financial-services/home/policies-procedures.html) for a detailed list of account codes. Complete the payment certification form and sign. Submit the form, all receipts and supporting documentation and the original statement to your supervisor/reviewer or designee for review and signature.

2. **Distribution of Documents**: In order to comply with the Commonwealth of VPPA, the payment certification form, signed by the cardholder and the supervisor/reviewer or designee as well as the original statement must be sent to Accounting Services (campus mail box 6906) by the 5th of the month following receipt of the cardholder statement. The signatures indicate review and approval of purchases made by the cardholder during the billing cycle. If a cardholder is unable to obtain their supervisor/reviewer or designee signature by the 5th of the month, please forward a pending payment certification form and original statement with a note that the completed form will be submitted once the supervisor/reviewer or designee signature is obtained. The 5th of the month deadline must be adhered to in order to meet payment deadline. If food or a purchase requiring a restriction lift has been pre-approved/authorized then all supporting documentation must be submitted with the monthly forms due in AP.

3. **Documents to Retain**: The cardholder must retain: copies of the statement, signed payment certification form, shipping, delivery and invoice documents. (Your
documentation must validate your purchases. If a receipt is lost a detailed memo which includes a list of what was purchased and an explanation signed by the cardholder’s supervisor must be included in the file).

4. **Supporting documentation and log**: The cardholder must maintain a monthly log which documents charges as they occur. This log can be the same as the payment certification form and must be retained in the file (payment certification form, statement, original invoices, packing slips, receiving reports, Chrome River preapproval/request for travel etc.). Keep the documentation in a file readily available upon request.

5. **No Activity**. If the cardholder does not have activity during a reporting cycle the payment certification form must still be signed by both the cardholder and their supervisor/reviewer or designee and a note “no activity” made on the form.

b. **Monthly Statement**: Each cardholder will be mailed a statement directly to the RU mail box indicated in the address provided on the card request form unless there has been no activity on the account for that period. It is the responsibility of the cardholder to contact the PA if a statement has not been received from Bank of America VISA by the 20th of the month. The cardholder may also access Bank of America Works located at the website at [https://payment2.works.com/works/](https://payment2.works.com/works/) to view, print and download statements.

1. Cardholders should log into the Bank of America’s Works system on a weekly basis to monitor their card activity. Works provides card activity in real time. All cardholders are granted access to Works when a SPCC is issued. The cardholder will receive a “Welcome” email providing instructions on how to log into Bank of America’s banking system. Additional training and help in Works can be found by clicking on Training guides and Training Videos located at the bottom of each page in Works. Please contact the PA if additional assistance is required.
D. Credits, Returns and Disputes:

Accounts Payable must pay the total amount of the SPCC invoice. Any disputes or credits must be coordinated directly with the SPCC provider and corrections or credits made on subsequent statements. By logging into Works weekly, the cardholder can avoid payments of fraudulent and incorrect charges by allowing them to address issues and obtain credits before the final invoice is received.

Cardholders are responsible for follow up and resolution of any discrepancies or disputes. In most cases these can be resolved directly between the cardholder and the SPCC provider.

When returning an item for credit the cardholder should send the item back to the vendor in the manner agreed upon. The vendor should issue a credit to the SPCC for items returned. Make sure you have the original receipt/invoice so credit can be properly applied. “Store credits” are not allowed. If the vendor refuses to credit the SPCC please contact the SPCC PA.

The vendor should issue documentation of the return and this documentation should be maintained with the SPCC payment certification form.

Check statement for fraudulent charges and report them immediately to the SPCC PA.

6. Card Renewals: SPCC’s are renewed automatically. No action is required on the part of the cardholder. Cardholders will be notified by the PA informing them of the date, time and place the card is available for pick up. The cardholder must provide a photo ID and sign for the card. Current cards are valid through the last day of the month in which it expires. The expired card shall be returned to the PA for documented destruction.

A. Refresher Training will be provided to all cardholders prior to the distribution of renewal cards.

7. Card Infractions: In the event the cardholder makes an inappropriate expenditure on the SPCC the following penalties will be enforced:

<table>
<thead>
<tr>
<th>Infraction</th>
<th>Penalty</th>
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<tbody>
<tr>
<td>Misuse of restriction being lifted.</td>
<td>1st time: Retraining and supervisor notification.</td>
</tr>
<tr>
<td></td>
<td>2nd time: 3 month suspension of restriction lift, retraining and supervisor notification.</td>
</tr>
<tr>
<td></td>
<td>3rd time: Restriction lift removed from card permanently.</td>
</tr>
</tbody>
</table>
| Late payment certification form and statement to Accounting Services. (after notification from Accounting Services) | 3 days late: email warning.  
7 days late: 2nd warning and supervisor notification.  
15 days late: 15 day card suspension. |
|---|---|
| Audit of file. Response requested for deliverables. | 1st request: email cardholder and supervisor.  
2nd request: (15 days late): email warning and supervisor notification.  
3rd request: (30 days late): 15 day suspension, supervisor notification.  
4th request: (45 days late): 30 day suspension, supervisor notification. |
| Split purchase order. Spending more than $5,000 with one vendor without prior approval. | 1st time: 15 day suspension, retraining and supervisor notification.  
2nd time: 30 day suspension, retraining and supervisor notification.  
3rd time: 60 day suspension, retraining and supervisor notification. |
| Exceeding card limit – Authorizing charge more than the transaction limit established for the cardholder. | 1st time: 3 month suspension, retraining and supervisor notification.  
2nd time: 6 month suspension, retraining and supervisor notification.  
3rd time: permanent card cancellation. |
| Restricted purchase infraction. | 1st time: retraining and supervisor notification.  
2nd time: 15 day suspension, retraining and supervisor notification.  
3rd time: 30 day suspension, retraining and supervisor notification. |
| Sales Tax. | 1st time: warning letter.  
2nd time: 15 day suspension, retraining and supervisor notification.  
3rd time: 30 day suspension, retraining and supervisor notification. |
| Card security violation. | 1st time: 3 month suspension, retraining and supervisor notification.  
2nd time: 6 month suspension, retraining and supervisor notification.  
3rd time: permanent card cancellation. |
| No receipt. | 1st time: 15 day suspension, retraining and supervisor notification.  
2nd time: 30 day suspension, retraining and supervisor notification.  
3rd time: 60 day suspension, retraining and supervisor notification. |

*Penalties are at the discretion of the PA.*

8. **Card Reviews:** Random audits will be conducted by the PA of cardholder card activity. The attached Small Purchase Charge Card Check List - see Appendix 9 will be used as a guide when conducting these reviews.
4. Responsibilities

1. **Cardholder:**
   
   a. Maintain the card and the card account number in a secure location for the individual cardholder’s use only.
   
   b. Comply with this procedure when obtaining goods and services or returning items purchased with the card.
   
   c. Inform the vendor of the University’s tax exempt status and ensure sales tax has not been charged, if tax has been charged then take appropriate measures to obtain credit from vendor.
   
   d. Maintain all supporting documentation of all transactions to include an itemized invoice, receipt of goods, PO (if required), a printed copy of the payment certification form and Bank of America VISA statement as outlined in this procedure.
   
   e. Ensure all internet orders are in compliance with this procedure.
   
   f. Ensure item(s) purchased are not restricted purchases.
   
   g. Return the card to the SPCC PA when requested by the supervisor/reviewer or designee or the PA. Also, return the card when terminating employment and notify (PA) if transferring from one University department to another.
   
   h. Complete all required training in a timely manner.
   
   i. Complete and submit statements (if applicable) payment certifications and required supporting documentation to Accounting Services by the 5th of each month.

   *Cardholder is responsible for all charges to their card. It is required that the Radford University’s Procurement and Contracts Procedures Manual is followed. Misuse of the card may lead to suspension or revocation of the card.*

2. **Supervisor/Reviewer or Designee:**
   
   a. Provide the cardholder access to University policies and procedures.
   
   b. Submit a card request form for employee.
   
   c. Review/approve cardholder’s statements ensuring compliance with this procedure and the Radford University Supervisor/Reviewer Checklist is followed. See Appendix 10 – Radford University Supervisor/Reviewer Checklist.
   
   d. Revoke cardholders purchasing authority for misuse of the card. Obtain and return card to PA.
   
   e. Respond to PA requests in a timely manner (i.e., review of cardholder spend limits, cardholder noncompliance correspondence, etc.)
   
   f. Complete all required training in a timely manner.
   
   g. Delegate designee (if desired).

3. **Program Administrator:**
   
   a. Enter in cardholder data, review and approve card applications.
   
   b. Set appropriate transaction limits based on request form and buying needs.
   
   c. Issue cards.
d. Cancel cards as needed.
e. Ensure that Virginia Sales tax has not been charged on purchases.
f. Ensure past due invoices are not being paid on the card without prior approval from DOA.
g. Ensure replacement cards are received in 7 business days and cancel if they have not been.
h. Monitor on a regular basis, at least monthly, SPCC transactional data.
i. Complete annual analysis of each cardholder’s card usage and card limits.
j. Monitor and cancel inactive cards.
k. Ensure appropriate restrictions are placed on cards. Remove either permanent or temporary restrictions on a case by case basis. Maintain necessary documentation.
l. Ensure compliance with state regulations and procedures.
m. Cancel or suspend cards used in the wrong manner. The card can be suspended or permanently revoked for continued misuse.
n. Provide training for cardholders and supervisors/reviewers or designee.
o. Complete annual PA training in a timely manner.
p. Participate in monthly PA conference calls.
q. Complete required forms for additional staff that require access to billing statements, reports and monthly bills.
r. Notify Bank of America VISA of any potential or confirmed fraudulent use and take appropriate action to ensure card cancellation, communication with the vendor and/or Bank of America VISA, notification of law enforcement officials as appropriate.
s. Manage and assist cardholders with vendor issues pertaining to goods/services not received or charged incorrectly.
t. Maintain files, issue cards, and confirm the list of current cardholders with departments.
u. Ensure all reports required by the Department of Accounts are completed by established deadlines.
v. Provide documentation that PA has completed all required training to Radford University Controller.
w. Provide the Bank of America corporate account number to any staff member processing payment to Bank of America.
Appendices

Appendix 1  Quick Reference Guide to Accessing the Small Purchase Charge Card Training – Commonwealth of Virginia Learning Center

Appendix 2  Commonwealth of Virginia, Department of General Services, Division Of Purchases and Supply, Security Requirements

Appendix 3  COV PCard Restriction Tables

Appendix 4  Quick Reference Guide to Creating/Updating an eVA SPCC Alias

Appendix 5  Commonwealth of Virginia/Radford University Sales and Use Tax Certificate of Exemption

Appendix 6  Wal-Mart Tax Exempt Identification Card

Appendix 7  Lowes Sales and Use Tax Certificate of Exemption

Appendix 8  Amazon Tax Exempt Process

Appendix 9  Small Purchase Charge Card Check List

Appendix 10  Radford University Supervisor/Reviewer or Designee Checklist

Appendix 11  Resources

APPROVED BY: _______________________________  Date: ____________________

Name: _________________________________

Title: _________________________________
APPENDIX 1
Quick Reference Guide to Accessing the Commonwealth of Virginia Learning Center

- You will be asked to enter your username and password.
- Your Login ID is your State Employee ID (without any leading zeroes), not your RU Username. To find your state ID, sign on to the RU Portal, navigate to the "My Accounts" tab and look in the "Personal Information and Emergency Contacts" channel.

If you have problems, please complete the VLC Help Desk Request at [https://radford.qualtrics.com/jfe/form/SV_6XpqopWmNkQV6Tj](https://radford.qualtrics.com/jfe/form/SV_6XpqopWmNkQV6Tj) for assistance.

1. From the Learning Center Home Page

   - Browse Catalog – In the Search for Box Enter ‘SPCC 2019’
   - Click search.
   - Browse Catalog

     ![Browse Catalog](image)

     - You should receive multiple choices. Click on the blue heading for the training you are required to complete. This training is required annually.

     - SPCC Cardholders must complete ‘DOA-SPCC Cardholder Training 2019’ annually.

     ![DOA - SPCC Cardholder Training 2019](image)

     Updated for 2019. Annual training required for all Small Purchase Charge Card (SPCC) cardholders. Mu

     Content Type: SCORM 1.2 ✔️ Checked in

     - Supervisors/Reviewers or designees are required to complete ‘Cardholder Supervisor Reviewer Training’ annually.
DOA - Cardholder Supervisor Reviewer Training 2019
Updated for 2019. Annual training for cardholder's supervisors and/or reviewers (anyone who approves

Content Type: SCORM 1.2  Checked in

- Click – Open Item
- A new window will open – the course you selected will be on the left. Click the title of the course to get started.
- The course is read aloud to you and at the end you are required to complete the quiz. **Be sure to print out your quiz results.**
- You may review your training history in the ‘Transcript’ tab.

Note: If you have multiple cards (SPCC & Travel) or have a card(s) and are also a supervisor/reviewer or designee then you will be required to complete multiple trainings.
APPENDIX 2

Commonwealth of Virginia
Department of General Services
Division of Purchases and Supply
November 26, 2012

Security Requirements - In order to procure goods or services through the Internet, the vendor must have a Secure Socket Layer (SSL) Version 2.0 or greater. It is the agency’s responsibility to ensure the vendor meets the SSL 2.0 requirement before placing an order and using the SPCC as a method of payment. To ensure the vendor has a SSL, the Address Window must start with https://. This may not occur until the payment information is requested. For information about the vendor’s security certification, check under Help on your browser’s tool bar. Buying through the Internet might subject an agency or institution to the vendor’s terms and conditions if no MOU exists. Agencies are encouraged to establish a MOU with vendors whom they conduct business with on a regular basis. See DGS/DPS website for sample MOUs. (at a future date)
## COV PCard Restriction Tables
as of 1/1/2009

### Travel Table

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3000-3349</td>
<td>Airlines</td>
</tr>
<tr>
<td>4112</td>
<td>Passenger Railways</td>
</tr>
<tr>
<td>4121</td>
<td>Limos/Taxi Cabs</td>
</tr>
<tr>
<td>4131</td>
<td>Bus Lines, Including Charters and Tour Busses</td>
</tr>
<tr>
<td>4411</td>
<td>Cruise Lines/Steamships</td>
</tr>
<tr>
<td>4511</td>
<td>Air Carriers, Airlines</td>
</tr>
</tbody>
</table>

### Car Rental Table

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3350-3499</td>
<td>Car Rental Agencies</td>
</tr>
<tr>
<td>7512</td>
<td>Automobile Rental Agency</td>
</tr>
</tbody>
</table>

### Gas/Oil Table

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>5422</td>
<td>Freezer and Locker Meat Provisioners</td>
</tr>
<tr>
<td>5441</td>
<td>Candy, Confectionery, and Nut Stores</td>
</tr>
<tr>
<td>5451</td>
<td>Dairy Products Stores</td>
</tr>
<tr>
<td>5462</td>
<td>Bakeries</td>
</tr>
<tr>
<td>5499</td>
<td>Miscellaneous Food Stores, Convenience Stores, Markets, Specialty Stores &amp; Vending Machines</td>
</tr>
<tr>
<td>5811</td>
<td>Caterers</td>
</tr>
<tr>
<td>5812</td>
<td>Eating Places-Restaurants</td>
</tr>
<tr>
<td>5814</td>
<td>Quick Payment Service - Fast Food Restaurants</td>
</tr>
<tr>
<td>5921</td>
<td>Package Stores, Beer, Wine and Liquor</td>
</tr>
<tr>
<td>5993</td>
<td>Cigar Stores and Stands</td>
</tr>
<tr>
<td>9751</td>
<td>U.K. Supermarkets, Electronic Hot File</td>
</tr>
</tbody>
</table>

### Restaurant Table

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5422</td>
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<tr>
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<tr>
<td>5993</td>
<td>Cigar Stores and Stands</td>
</tr>
<tr>
<td>9751</td>
<td>U.K. Supermarkets, Electronic Hot File</td>
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</tbody>
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### Modified Restaurant Table

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<tr>
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<tr>
<td>5451</td>
<td>Dairy Products Stores</td>
</tr>
<tr>
<td>5462</td>
<td>Bakeries</td>
</tr>
<tr>
<td>5499</td>
<td>Miscellaneous Food Stores, Convenience Stores, Markets, Specialty Stores &amp; Vending Machines</td>
</tr>
<tr>
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<td>Eating Places-Restaurants</td>
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<tr>
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<tr>
<td>5993</td>
<td>Cigar Stores and Stands</td>
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<td>U.K. Supermarkets, Electronic Hot File</td>
</tr>
</tbody>
</table>

### Accommodation Table

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<tbody>
<tr>
<td>3500-3999</td>
<td>Hotels</td>
</tr>
<tr>
<td>7011</td>
<td>Lodging - Hotels, Motels, Resorts</td>
</tr>
<tr>
<td>7012</td>
<td>Time Shares</td>
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</table>

### COV Fraud Table

<table>
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<tbody>
<tr>
<td>4829</td>
<td>Money Transfer Merchants</td>
</tr>
<tr>
<td>5813</td>
<td>Bars, Cocktail Lounges, Discotheques, Nightclubs &amp; Taverns - Drinking Places (Alcoholic)</td>
</tr>
<tr>
<td>5933</td>
<td>Pawn Shops</td>
</tr>
<tr>
<td>6010</td>
<td>Financial Institutions (Manual Cash Disbursements)</td>
</tr>
<tr>
<td>6011</td>
<td>Financial Institutions (Automated Cash Disbursements)</td>
</tr>
<tr>
<td>6050</td>
<td>Quasi Cash Member Financial Institution</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>6051</td>
<td>Quasi Cash Merchant</td>
</tr>
<tr>
<td>7273</td>
<td>Dating and Escort Services</td>
</tr>
<tr>
<td>7297</td>
<td>Massage Parlors</td>
</tr>
<tr>
<td>7995</td>
<td>Betting (Including Lottery Tickets, Chips at Gaming Casinos, Off-Track Betting &amp; Wagers at Race Tracks</td>
</tr>
<tr>
<td>9222</td>
<td>Fines</td>
</tr>
<tr>
<td>9223</td>
<td>Bail and Bond Payments</td>
</tr>
<tr>
<td>9401</td>
<td>Food Stamps</td>
</tr>
</tbody>
</table>

**UVAR001 UVA Rest Table**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>9751</td>
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</tr>
</tbody>
</table>

5999 Vendor or charge was placed on Security watch – contact Bank of America (888-449-2273) for details.
APPENDIX 4

Quick Reference Guide Creating/Updating an eVA SPCC Alias

http://eva.virginia.gov

2. Enter Username, Password and click submit
3. Click the Yes button (Security Information Dialog Box)

**Create a PCard Alias - Steps 4-8 will be required only once with each SPCC-PCard**
4. Click Preferences located at the top of the page (black bar) (Knowledge Center or Portal Home Page)
5. Click Manage PCard Information
6. Click the Create New Card button
7. Enter the required information (note: PCard Alias determined by user (should not be violation of privacy, such as a birthday, SSN etc., the date should be set to the last day of the expiration month)

**PCard Information**

- **PCard Number:** 98765432198765
  
- **PCard Number (confirm):** 98765432198765
  
- **PCard Alias:** khbspcc

- **PCard Holder Name:** kathy bunett

- **Personal Liability:** No

- **PCard Type:** Purchase Card

- **Expiration Date:** 10/31/2010

8. Click Submit

PCard khbspcc has been created and will be available after the next scheduled data load.

9. PCard will be available for use in 24 hours

10. Follow the steps above if you need to update any information, i.e. the card expiration date.
APPENDIX 5

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

(FOR USE BY THE COMMONWEALTH OF VIRGINIA, A POLITICAL SUBDIVISION OF THE COMMONWEALTH OF VIRGINIA, OR THE UNITED STATES)

Tax Exempt #: 10-54601789F-01
FIN: 54-6001789

(Name of Dealer)                                       (Date)

(Number and Street or Rural Route)                     (City, Town or Post Office)    (State)    (Zip Code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to tangible personal property for use or consumption by this State, any political subdivision of this state, or the United States. (This exemption does not apply to sales or leases to privately-owned financial and other privately-owned corporations chartered by the United States.)

The undersigned, for and on behalf of the governmental agency named below, hereby certifies that all tangible personal property purchased or leased from the above dealer on and after this date will be for use or consumption by a governmental agency, that each such purchase or lease will be supported by the required official purchase order, and that such tangible personal property will be paid for out of proper funds. (Check proper box below)

☐ Tangible personal property for use or consumption by the Commonwealth of Virginia.
☐ Tangible personal property for use or consumption by a political subdivision of the Commonwealth of Virginia.
☐ Tangible personal property and taxable services for use or consumption by the United States.

Radford University
(name of government agency)

PO Box 6923, 801 East Main Street
(Number and Street or Rural Route) Radford VA 24142
(City, Town or Post Office)    (State)    (Zip Code)

I certify I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By: [Signature] Tax Compliance Manager

Title

Information for Dealers: A dealer is required to have on file only one Certificate of Exemption properly executed by the governmental agency buying or leasing tax exempt tangible personal property under this Certificate.
APPENDIX 6

WAL-MART

Tax Exempt Identification Card

Business or Organization Name: Radford University
Customer ID Number: 216390

Purpose Code: 1-Resale 2-Charitable 3-Religious 4-Educational
(Circle One) 5-Government Agency 6-Farmer 7-Miscellaneous

Issuing Store Number: 2742 Issuing State: VA

Signature:

Rev. 8/02 9976757

The state law where a purchase is made will be observed. Each state has its own laws regarding tax exempt organizations. An exempt organization can be Codes 2, 3, 4, or 5.

A business (Code 1) may purchase tax exempt items only for RESALE. State Law requires us to collect Sales Tax on supplies and other items that are used in the business.

Warning: Improper use of this card may be a violation of state criminal and tax laws and subject the offending party to penalties of perjury in addition to tax, penalty, and interest on improperly purchased goods.

Wal-Mart Stores, Bentonville AR 72716 1-800-WAL-MART
### COMMONWEALTH OF VIRGINIA

**SALES AND USE TAX CERTIFICATE OF EXEMPTION**

(Forn use by the Commonwealth of Virginia, a political subdivision of the Commonwealth of Virginia, or the United States)

Tax Exempt #: 10-546001 789/01  
FIN: 54-5001789

---

**Lowes**  
Exemption #044700007  
08/15/2015

---

**6115 Lowes Drive**  
Radford  
VA 24111

---

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to tangible personal property for use or consumption by this State, any political subdivision of this State, or the United States. (This exemption does not apply to sales or leases to privately owned financial and other privately owned corporationschartered by the United States.)

---

The undersigned, for and on behalf of the governmental agency named below, hereby certifies that all tangible personal property purchased or leased from the above dealer on and after this date will be for use or consumption by a governmental agency, that such purchase or lease will be supported by the required official purchase order, and that such tangible personal property will be paid for out of proper funds. (Check proper box below)

- [ ] Tangible personal property for use or consumption by the Commonwealth of Virginia.
- [ ] Tangible personal property for use or consumption by a political subdivision of the Commonwealth of Virginia.
- [ ] Tangible personal property and taxable services for use or consumption by the United States.

---

Radford University  
Name of Government Agency

---

**PO Box 6923, 801 East Main Street**  
Radford  
VA 24142

---

I certify I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

---

By: [Signature]  
Tax Compliance Manager

---

Information for Dealer: A dealer is required to have on file the only one Certificate of Exemption properly executed by the governmental agency buying or leasing tax exempt tangible personal property under this Certificate.
APPENDIX 8

Amazon Sales Tax Refund Process

When an order is placed with Amazon the cart should detail if sales tax will be charged. The sales tax cannot be removed from the order until the charge actually occurs. A notification will be sent from Amazon when the order ships.

Please follow the instructions below to obtain a refund for sales tax:

Request a Tax Refund

The following information is provided on how to request a tax refund.

1. Allow for your shipment to complete before submitting a request. Tax refunds cannot be issued until your shipment is delivered successfully.
2. Contact Customer Service by emailing tax-exempt@amazon.com with a detailed request. Include any supporting tax exemption documentation for the state or US territory to which your shipment was delivered.

**Important:** Please include the following:
- Your order number (17 digits in this format: XXX-XXXXXXX-XXXXXXX).
- Reason for request
- E-mail address
- Supporting documentation of your exempt status (if applicable)

**Note:** Our agreement with non-FBA sellers does not permit Amazon to process tax only refunds on their behalf. However, you can contact the seller directly for a tax refund. To learn more, visit [Tax on Items Sold by Sellers on Amazon](https://www.amazon.com/help/TAX-FAQ).

You can obtain a Sales and Use Tax Certificate of Exemption from the following link: [http://www.radford.edu/content/policies/home/tax-compliance.html](http://www.radford.edu/content/policies/home/tax-compliance.html).
### Small Purchase Charge Card Check List

<table>
<thead>
<tr>
<th>Question</th>
<th>Y/N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Has the payment certification Form been signed by the cardholder and reviewer?</td>
<td></td>
</tr>
<tr>
<td>Has the payment certification Form been completed properly?</td>
<td></td>
</tr>
<tr>
<td>Were all transactions appropriate and allowable under University policy?</td>
<td></td>
</tr>
<tr>
<td>Were Purchase Orders entered for all charges that required a PO?</td>
<td></td>
</tr>
<tr>
<td>Were the Purchase Orders entered prior to making the charge?</td>
<td></td>
</tr>
<tr>
<td>If the Purchase Order amount differs from charge is the file documented?</td>
<td></td>
</tr>
<tr>
<td>Was sales tax charged? If so, was a credit issued?</td>
<td></td>
</tr>
<tr>
<td>Is the card and related documents secured?</td>
<td></td>
</tr>
</tbody>
</table>

Comments: 

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

Small Purchase Charge Card Reviewer: ________________________________ Date ____________

*Note: Attached all required documentation.*
APPENDIX 10

Radford University
Supervisor/Reviewer Checklist
(For the SPCC)

This checklist may be used by Supervisors or Reviewers as an aid to verify that the monthly reconciliation package is complete. Carefully review and confirm the following:

☐ Reconciliation is received timely by supervisor to ensure an adequate review time is allotted and submission to meet Accounts Payable deadline.
☐ Cardholder has signed and dated the payment certification form.
☐ Bank of America (BOA) monthly bill statement is attached to payment certification form.
☐ Individual transaction amounts on the BOA statement agree to those entered on the payment certification form.
☐ Vendor Name listed on the payment certification form aligns with the Vendor listed on the BOA statement and the vendor invoice.
☐ Meaningful and clear descriptions are used to describe the business purpose of the purchase.
☐ Transaction detail has been reviewed to ensure the purchase is a valid business expense.
☐ No sales tax was charged on any transaction except for lodging or food.
☐ Appropriate FOAP (Fund, Organization Code, Account, and Program) has been included for each transaction and budget is available.
☐ Any outstanding issues from a prior month have been tracked to ensure issues are resolved in a timely manner.
☐ Grand total of amount due on the BOA statement agrees to the total on the payment certification form.
☐ All issues that could not be immediately resolved have been noted with documentation attached to the reconciliation.
☐ Supervisor/Reviewer complete signature and date are included on payment certification form.

REMEMBER:

- If there are issues with any of the above steps, contact the cardholder to have them resolved.
- Document any outstanding issues for your files and also attach documentation to the reconciliation.
- Follow-up on outstanding issues that are not resolved by the next reconciliation.
APPENDIX 11

Resources

- **Bank of America - Cardholder Customer Service**
  888-449-2273   24 hours/day, 7 days/week

- **Bank of America Works**
  [https://payment2.works.com/works/](https://payment2.works.com/works/)

- **Cardinal Expenditures 20310**

- **Cardinal Purchasing Charge Card 20355**

- **Cardinal Travel Charge Card 20360**

- **Commonwealth’s Learning Center**

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