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 http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/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 backup, 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 backup Administrator:

      Kim McKinney  
      Accounting Services  
      SPCC Program Administrator  
      PO Box 6906  
      Radford, VA 24142  
      kbane@radford.edu  
      (540) 831-7613

      Phil Crigger  
      Accounting Services  
      SPCC Program Administrator (back up)  
      PO Box 6906  
      Radford, VA 24142  
      pcrigger@radford.edu  
      (540) 831-7619

      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 on
the website at http://www.doa.virginia.gov/Admin_Services/Charge_Card/Purchase_Charge_Card_Main.cfm. 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 http://www.radford.edu/content/financial-reporting/home/records.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.

C. Cash advances, personal business travel (some exceptions, see Section 4 ‘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 – Radford University Knowledge 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 this timeframe the card may be canceled by the PA and the department will be required to complete new forms to request a new card.

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

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 to another person. 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.

   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 omitting the 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. (An eVA purchase order is required prior to placing internet purchases.)

4. Purchases: Radford University Policy ID Number FA-PO-1021, 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-1021 and the procedures manual is located on the Procurement Procedures website at http://www.radford.edu/content/procurement/home/department-information/procurement-procedures.html

A. Registration fees for events (i.e., conferences, workshops, seminars, etc.) may be purchased with the SPCC. Registration fees may not be paid more than 90 days in advance of the 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. An approved eVA purchase order is required for registration fees, unless the registration fee is
approved on a Request for Travel form. A copy of the approved Request for Travel form must be maintained as a supporting document with the payment certification form.

B. Airline and rail tickets may be purchased with the SPCC with approval by the PA. Airline and rail tickets are normally a restriction (Travel) on the SPCC. See Section 6 ‘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. Airline and rail 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. Airline and rail tickets 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. The air travel card (ATC) can still be used through Christian Travel and requires a Banner Self Service purchase order to be completed. In booking trips through websites that allow you to purchase combined services (i.e., hotel and airfare) you are only authorized to pay airfare with the SPCC restriction lift. If the airfare has been approved on a Request for Travel form, a copy of the approved Request for Travel form must be maintained as a supporting document with the payment certification form.

C. Lodging may be purchased for 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 6 ‘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. In booking trips through websites that allow you to purchase combined services (i.e., lodging and airfare) you are only authorized to pay lodging with the SPCC restriction lift. If the lodging has been approved on a Request for Travel form, a copy of the approved Request for Travel form must be maintained as a supporting document with the payment certification form. Lodging agreements must be approved by Procurement.

D. 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 with the SPCC certification form. If business meals are being purchased during travel status they must be in compliance of the University Travel Policy and Procedures. The Food and Beverage policy can be located on the Financial Services website at http://www.radford.edu/content/financial-services/home/policies-procedures.html. 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.

5. 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 http://www.radford.edu/content/procurement/home/department-information/vce.html.
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).

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).

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. **Improper University Expenditures**: This memorandum details examples of improper University expenditures. Examples listed in the memorandum are not allowed to be purchased using the SPCC. The memorandum 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).

G. **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 before the purchase is initiated).
- Equipment trust fund items.
- Any equipment that is capitalized (account code ends with a C).
- Gifts or gift card/gift certificate purchases (unless an exception is 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.
- Services.

H. 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. The approval flow must include Information Technology (IT).

- Audio-Visual equipment (multimedia projectors, overhead projectors, slide projectors, projection screens, TV mounts, carts, lecterns with sound systems and microphones).
- Dictation and transcription equipment.
- I pads, ipods, applications & accessories.
- Printers.
- Printing.
- Software.
- 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.

I. Prohibited Behaviors:
Addressed in the laws that you are most likely to encounter as you conduct your purchasing activities: (reference Virginia Public Procurement Act (VPPA): [https://eva.virginia.gov/pages/eva-vppa.htm](https://eva.virginia.gov/pages/eva-vppa.htm) and State and Local Government Conflict of Interest Act: [http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC02020000031000000000000000](http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC02020000031000000000000000))

A. Have a business interest that conflicts with a public procurement. Specifically, these laws forbid any agency from:

a. Contracting with an employee of the agency or a member of their immediate family (spouse, children, parents, brothers, sisters or any other person living in the same household).

b. Contracting with a company in which the employee or member of immediate family has more than 10% ownership.
c. Contracting with an employee of another Government Agency or State Government unless the contract is awarded through Competitive Sealed Bidding.

B. Solicit or accept gifts (or anything of value) from bidders, offerors, contractors or subcontractors.
   a. If you are involved in a procurement transaction, which includes defining requirements, you should not accept anything of more than nominal value (not defined).
   b. Aside from gifts related to procurement transactions, you should never accept anything of value that would tend to influence you in the performance of your duties. That is, never use your position for personal gain.

C. Misrepresent a material fact.

If you have an “Official Responsibility” for a procurement transaction, you shall not falsify, conceal, or misrepresent a material fact in regards to that transaction. (“Official Responsibility” represents all functions that pertain to the procurement from describing the requirements, selection of the source and contract administration).

Examples:

Declare a Sole Source when you know that it is not.

Describe requirements in such a manner as to deliberately unduly restrict competition.

Signing for receipt of Goods/Services not yet received or completed.

**Violation and Conviction Constitutes A Class 1 Misdemeanor.**
The Public must have confidence that Public Funds are spent prudently on its behalf and not for the benefit of Government Employees. The perception of fraud or conflict can be just as disruptive to that public trust as the real thing.
6. **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>
<thead>
<tr>
<th>Restriction Category</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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              | Services 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.

**Note:** If permanent restriction(s) have been pre-approved/authorized please check the appropriate restriction box listed on the payment certification form. All supporting documentation must be submitted monthly for review. The supervisor signature will indicate that the restriction lift is still requested. Letters of authorization are required for initial lifts and every two years at time of card renewal.
A cardholder which has any restriction lifted is required to submit all documentation for charges related to the restriction lifted each month for review (itemized invoice, request for travel, purchase order, etc.).

7. **Procedures:**

A. **Ordering Using the SPCC:**

   a. An eVA purchase order must be completed prior to making a commitment on behalf of the University. Some exceptions are located in Section 4 ‘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.

      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 not required. The signatures (cardholder and supervisor/reviewer or designee) on the payment certification serve as a receiving document and certify validity of the charge(s).
b. RU is a state agency exempt from state and sales excise tax. See Appendix 5 - Sales and Use Tax Exemption Certificate. (Special tax exempt forms for specific vendors: See Appendix 6 - Wal-Mart Tax Exempt Identification Card and Appendix 7 - Lowes Sales and Use Tax Certificate of Exemption.) 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.

- 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.”

- 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.

d. Bank of America VISA will impose a 1% Foreign Transaction fee on any charges which are processed outside of the United States. This fee is in addition to any currency conversion fees.

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 http://www.dmbe.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.

- **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/dam/departments/administrative/accounting-services/Expenditure-Account-Code-Listing-062014.pdf](http://www.radford.edu/content/dam/departments/administrative/accounting-services/Expenditure-Account-Code-Listing-062014.pdf) for a detailed list of account codes. Complete the payment certification form and sign. Submit the form and the original statement to your supervisor/reviewer or designee for 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 a restriction 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.)

4. **Supporting documentation** must be retained in the file with the payment certification form (original invoices, packing slips, receiving reports, etc.).

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.

8. **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.

9. **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>
</tr>
</thead>
<tbody>
<tr>
<td>Misuse of restriction being lifted.</td>
<td>1\textsuperscript{st} time: Retraining and supervisor notification.</td>
</tr>
<tr>
<td></td>
<td>2\textsuperscript{nd} time: 3 month suspension of restriction lift,</td>
</tr>
<tr>
<td></td>
<td>retraining and supervisor notification.</td>
</tr>
<tr>
<td></td>
<td>3\textsuperscript{rd} time: Restriction lift removed from card permanently.</td>
</tr>
<tr>
<td>Late payment certification form and statement to Accounting Services.</td>
<td>3 days late: email warning.</td>
</tr>
<tr>
<td>(after notification from Accounting Services)</td>
<td>7 days late: 2\textsuperscript{nd} warning and supervisor notification.</td>
</tr>
<tr>
<td></td>
<td>15 days late: 15 day card suspension.</td>
</tr>
<tr>
<td>Infraction Description</td>
<td>1&lt;sup&gt;st&lt;/sup&gt; time:</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Audit of file. Response requested for deliverables.</td>
<td>email</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Split purchase order. Spending more than $5,000 with one vendor without prior approval.</td>
<td>15 day suspension, retraining and supervisor notification.</td>
</tr>
<tr>
<td>Exceeding card limit – Authorizing charge more than the transaction limit established for the cardholder.</td>
<td>3 month suspension, retraining and supervisor notification.</td>
</tr>
<tr>
<td>Restricted purchase infraction.</td>
<td>retraining and supervisor notification.</td>
</tr>
<tr>
<td>Improper University expenditure infraction.</td>
<td>15 day suspension, retraining and supervisor notification.</td>
</tr>
<tr>
<td>Sales Tax.</td>
<td>warning letter.</td>
</tr>
<tr>
<td>Card security violation.</td>
<td>3 month suspension, retraining and supervisor notification.</td>
</tr>
<tr>
<td>No receipt.</td>
<td>15 day suspension, retraining and supervisor notification.</td>
</tr>
</tbody>
</table>

*Penalties are at the discretion of the PA.*
10. **Card Reviews:** Random audits will be conducted by the PA of cardholder card activity. The attached *Small Purchase Charge Card Check List* - see Appendix 8 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.
   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) and payment certifications 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 9 –*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. Complete annual analysis of each cardholder’s card usage and card limits.
   e. Monitor and cancel inactive cards.
   f. Ensure appropriate restrictions are placed on cards. Remove either permanent or temporary restrictions on a case by case basis. Maintain necessary documentation.
   g. Ensure compliance with state regulations and procedures.
   h. Rescind cards used in the wrong manner. The card can be suspended or permanently revoked for continued misuse.
   i. Provide training for cardholders and supervisors/reviewers or designee.
   j. Complete annual PA training in a timely manner.
   k. Participate in monthly PA conference calls.
   l. Complete required forms for additional staff that require access to billing statements, reports and monthly bills.
   m. 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.
   n. Manage and assist cardholders with vendor issues pertaining to goods/services not received or charged incorrectly.
   o. Ensure past due invoices are not being paid on the Card unless approved in advance by Accounting Services and DOA’s Charge Card Administration Team.
   p. Ensure that if a card is ordered and not received within 7 business days it is cancelled for security reasons, and request a new card to protect against possible mail theft.
   q. Maintain files, issue cards, and confirm the list of current cardholders with departments.
   r. Conduct cardholder audits for all cardholders over a two year period.
   s. Ensure all reports required by the Department of Accounts are completed by established deadlines.
   t. Provide documentation that PA has completed all required training to Radford University Controller.
   u. Provide the Bank of America corporate account number to any staff member processing payment to Bank of America.
5. Appendixes

Appendix 1  Quick Reference Guide to Accessing the Small Purchase Charge Card Training – Radford University Knowledge 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  Small Purchase Charge Card Check List

Appendix 9  Radford University Supervisor/Reviewer or Designee Checklist

APPROVED BY: ________________________________  Date: __________________

Name: ________________________________

Title: ________________________________
APPENDIX 1
Quick Reference Guide to Accessing the Small Purchase Charge Card Training – Radford University Knowledge Center

1. Log in to Radford University’s link to the Commonwealth of Virginia Knowledge Center at https://covkc.virginia.gov/ru/Kview/CustomCodeBehind/Customization/Login/COV_Login.aspx
   - 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 this if your first time in the Knowledge Center, enter your Login ID, click "Forgot Password" and follow the instructions.

   If you have problems, please use the "email Administrator" link at the top right of the screen.

2. From the Knowledge Center Home Page
   - Click on Learning Center
   - Click on Course Catalog
   - Enter “DOA 20XX (year adjusts to reflect current year e.g. 2013)” in the Search Text field and click “Search”
   - Find Course name –
     - Cardholders will be asked to complete “SPCC Cardholder Training 20XX” Annually
     - Supervisors/Reviewers or designee are also required to complete “Cardholder Supervisor/Reviewer Training 20XX” Annually
   - Click on the course you need.
   - Enroll
     *Course Credit Options, select for credit
     *Course Mode Options, select normal
Then Enroll
   - Select Access Item
   - Click on Training Link and complete.
   - Once training is complete you must complete the Quiz.

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.
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)
## APPENDIX 3
### COV PCard Restriction Tables
#### as of 1/1/2009

<table>
<thead>
<tr>
<th>COVT001 (E) Travel Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3000-3349 Airline</td>
<td></td>
</tr>
<tr>
<td>4112 Passenger Railways</td>
<td></td>
</tr>
<tr>
<td>4121 Limos/Taxi Cabs</td>
<td></td>
</tr>
<tr>
<td>4131 Bus Lines, Including Charters and Tour Busses</td>
<td></td>
</tr>
<tr>
<td>4411 Cruise Lines/Steamships</td>
<td></td>
</tr>
<tr>
<td>4511 Air Carriers, Airlines</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COVC001 (E) Car Rental Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3350-3499 Car Rental Agencies</td>
<td></td>
</tr>
<tr>
<td>7512 Automobile Rental Agency</td>
<td></td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>COVG001 (E) Gas/Oil Table</th>
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</tr>
</thead>
<tbody>
<tr>
<td>5541 Service Stations (with or without Ancillary Services)</td>
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</tr>
<tr>
<td>5542 Fuel Dispensers, Automated</td>
<td></td>
</tr>
<tr>
<td>9752 U.K. Petrol Stations</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COVR001 (E) Restaurant Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5422 Freezer and Locker Meat Provisioners</td>
<td></td>
</tr>
<tr>
<td>5441 Candy, Confectionery, and Nut Stores</td>
<td></td>
</tr>
<tr>
<td>5451 Dairy Products Stores</td>
<td></td>
</tr>
<tr>
<td>5462 Bakeries</td>
<td></td>
</tr>
<tr>
<td>5499 Miscellaneous Food Stores, Convenience Stores, Markets, Specialty Stores &amp; Vending Machines</td>
<td></td>
</tr>
<tr>
<td>5811 Caterers</td>
<td></td>
</tr>
<tr>
<td>5812 Eating Places-Restaurants</td>
<td></td>
</tr>
<tr>
<td>5814 Quick Payment Service - Fast Food Restaurants</td>
<td></td>
</tr>
<tr>
<td>5921 Package Stores, Beer, Wine and Liquor</td>
<td></td>
</tr>
<tr>
<td>5993 Cigar Stores and Stands</td>
<td></td>
</tr>
<tr>
<td>9751 U.K. Supermarkets, Electronic Hot File</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COVR002 (E) Modified Restaurant Table</th>
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</tr>
</thead>
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<tr>
<td>Agency 212, 236 and 214 authorized to use this</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COVA001 (E) Accommodation Table</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3500-3999 Hotels</td>
<td></td>
</tr>
<tr>
<td>7011 Lodging - Hotels, Motels, Resorts</td>
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</tr>
<tr>
<td>7012 Time Shares</td>
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</tr>
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<table>
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</thead>
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<tr>
<td>4829 Money Transfer Merchants</td>
<td></td>
</tr>
<tr>
<td>5813 Bars, Cocktail Lounges, Discotheques, Nightclubs &amp; Taverns - Drinking Places (Alcoholic)</td>
<td></td>
</tr>
<tr>
<td>5933 Pawn Shops</td>
<td></td>
</tr>
<tr>
<td>6010 Financial Institutions (Manual Cash Disbursements)</td>
<td></td>
</tr>
<tr>
<td>6011 Financial Institutions (Automated Cash Disbursements)</td>
<td></td>
</tr>
<tr>
<td>6050 Quasi Cash Member Financial Institution</td>
<td></td>
</tr>
<tr>
<td>6051 Quasi Cash Merchant</td>
<td></td>
</tr>
<tr>
<td>7273 Dating and Escort Services</td>
<td></td>
</tr>
<tr>
<td>7297 Massage Parlors</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</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>

<table>
<thead>
<tr>
<th>UVAR001</th>
<th>Agency 207 only authorized to use</th>
</tr>
</thead>
<tbody>
<tr>
<td>UVA Rest Table</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>----------------------------------</td>
</tr>
<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>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>
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: 987654324 (Max Length = 16 digits)
* PCard Number (confirm): 987654324 (Max Length = 16 digits)
* PCard Alias: khsbpc
* PCard Holder Name: kathy burnett (Must match name on PCard)
* Personal Liability: No
* PCard Type: Purchase Card
* Expiration Date: 10/31/2010 (MM/DD/YYYY)(the card is valid through the last day of the month)

8. Click Submit
   PCard khsbpc 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 #215-000093505-2
FBN #54-6001789

To: ___________________________  Date: ___________________________
   (Name of Dealer)                 (Date)

(Number and street or rural route)          (City, town, or post office)          (State and Zip)

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 named 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 public funds: (Check proper box below.)

   X  1. Tangible personal property for use or consumption by the Commonwealth of Virginia.
   ___ 2. Tangible personal property for use or consumption by a political subdivision of the Commonwealth of Virginia.
   ___ 3. Tangible personal property for use or consumption by the United States.

RADFORD UNIVERSITY
(NAME OF GOVERNMENTAL AGENCY)

PO Box 6885 - 501 Stockton Street  Radford  VA  24142
   (Number and street or rural route)          (City, town, or post office)          (State)          (Zip Code)

I certify that 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 ___________________________  Director Procurement and Contracts
   (Signature)                 (Title)

Information for dealer: 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.
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

For use by the Commonwealth of Virginia, a political subdivision of the Commonwealth of Virginia, or the United States.

TAX EXEMPT #2135-00003350-2
PIN 154-6001799

To: Lowes

6115 Lowes Drive

Radford VA 24141

Date: 11/1/2012

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 named 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 public funds: (Check proper box below.)

X. 1. Tangible personal property for use or consumption by the Commonwealth of Virginia.

_ 2. Tangible personal property for use or consumption by a political subdivision of the Commonwealth of Virginia.

_ 3. Tangible personal property for use or consumption by the United States.

RADFORD UNIVERSITY
(NAME OF GOVERNMENTAL AGENCY)

PO Box 6885 – 501 Stockton Street

Radford VA 24142

I certify that 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)

______________________________
(Director Procurement and Contracts)

Information for dealer.-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 8

**Small Purchase Charge Card Check List**

<table>
<thead>
<tr>
<th>Cardholder Name</th>
<th>Date</th>
<th>Department</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Period of Review ______________________________________________________________________

1. Has the payment certification Form been signed by the cardholder and reviewer? **Y/N**
2. Has the payment certification Form been completed properly? **Y/N**
3. Were all transactions appropriate and allowable under University policy? **Y/N**
4. Were Purchase Orders entered for all charges that required a PO? **Y/N**
5. Were the Purchase Orders entered prior to making the charge? **Y/N**
6. If the Purchase Order amount differs from charge is the file documented? **Y/N**
7. Was sales tax charged? If so, was a credit issued? **Y/N**
8. Is the card and related documents secured? **Y/N**

Comments: __________________________________________________________________________

_________________________________________________________________________________

_________________________________________________________________________________

_________________________________________________________________________________

_________________________________________________________________________________

Small Purchase Charge Card Reviewer: _________________________________ Date ___________

*Note: Attached all required documentation.*
Appendix 9

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.