


PROCEDURE

Subject	Purchasing Card Program	Number: 5.18.14 (Formerly 6.02.01)
Source	Vice President, Finance and -Administrative Services	Reference (Rule #) 6HX14-5.18
President's Approval/Date:	 2/24/21	

PURPOSE

This procedure defines the elements of the College's Purchasing Card Program and establishes an orderly and efficient method for qualified personnel to pay for approved travel costs and most goods and limited services.

FUNDAMENTALS

The purchasing charge card, (hereinafter "the Card" or "purchasing card") may be used by approved departments to purchase most goods and limited services. The purchasing card may also be used to pay approved travel-related expenses for authorized travelers as defined in Procedure [1.29.01, Travel Authorization and Funding](#).

Cards will be issued by a college-approved financial institution in the name of the individual (the "Cardholder") above the College's name. The Card is property of the College and the financial institution. Accordingly, the corporate liability lies with the College, however, the responsibility for appropriate use of the Card lies with the Cardholder.

OVERVIEW

The purchasing card will be an alternative method for procuring goods, approved services and paying approved travel-related costs. The program will reduce the number of purchase orders and accounts payable transactions by consolidating multiple vendor invoices into one monthly invoice from the college card vendor. This purchasing card procedure may not change or supersede other College Rules and Procedures and/or internal controls for procuring goods and services and paying travel-related expenses.

A. Purchases:

The Card shall be used to purchase most goods and limited services for the College. The Card is to be used solely for authorized College purchases and not for personal use.

The Directors of Finance and Business Services are designated Card Program Administrators and have established credit and transaction limits. A cardholder will be assigned a purchasing limit based on the needs of their role and department. The following standard purchasing limits have been established:

	Per Month	Per Transaction
Standard	\$5,000	\$1,000
Mid-Level	\$7,500	\$2,500
Elevated	\$15,000	\$4999.99
High Level	\$25,000	\$4999.99

The following additional limits have been established:

	Per Month	Per Transaction
Accounts Payable	\$10,000.00	\$0.00*
Single Transaction Limit Increase Request	\$15,000.00	\$4,999.99
Purchasing Administrator	\$20,000.00	\$0.00*
Purchasing Coordinator	\$50,000.00	\$0.00*
Disaster Recovery	\$100,000.00	\$0.00*
Disaster Recovery (Dormant)	\$1.00	\$1.00

*\$0.00 transaction limit represents there is no transaction limit assigned to the profile.

Authorized purchases include, but are not limited to:

- Annual software subscriptions
- Small goods such as office, maintenance/materials, and laboratory supplies (under \$1000)
- Janitorial, cleaning and PPE supplies
- Airline tickets
- Hotel registration
- Conference registration
- Approved subscriptions or service charges
- Athletic uniforms
- Most goods and limited services
 - Restrictions
 - Cannot be used for any item or service that fall within bid limitations requiring 3 quotes (\$5,000 & up) unless otherwise approved and documented by Purchasing.
 - Orders must not be broken into smaller orders to circumvent the transaction dollar limit or competitive bid limit.
 - Consultants, Legal Services, or individuals unless paid via Accounts Payable account if applicable.

- Inventoried furniture or equipment unless otherwise documented by Purchasing, is not allowed.

Prohibited charges include, but are not limited to:

- Personal charges
- Cash advances
- Gift cards unless approved by Vice President of Finance and Administration
- Car rental (contact Purchasing)
- Fuel for personal vehicles
- Entertainment expenses
- Capital Assets- Items \$5000 & up (unless previously authorized)
- Non-Capital Assets- Items \$1000- \$4999.99
- High Theft Items as defined in [Procedure 5.20.01 Personal Property Accountability](#).

A written request from a Dean, Vice President, or Director (“Card Approvers”) will be required for the issuance of cards, single purchase, and monthly limit changes, new cards and canceled cards. The Card Program Administrators will be responsible for corresponding with the bank for these requests.

Use of the purchasing card does not relieve departments from using beneficial state contracts, or contracts established by the Business Services Department, nor does it provide an avenue to circumvent the College’s procurement system for normal purchases.

B. Travel Expenses:

Approved travel-related expenses are defined in [Procedure 1.29.01, Travel Authorization and Funding](#).

PROCEDURES:

A. Card Issuance, Cancellation and Changes:

Purchasing cards will be issued by the financial institution through the Director of Finance or Business Services. The cards will be issued in the name of the designated Cardholder above the College’s name. The Cardholder must complete the on-line training and sign an employee Cardholder Agreement (Attachment A) before obtaining the purchasing card. Upon request by the College or upon termination of employment, Cardholders must return the purchasing card to the Director of Finance or designee. Prior to departure, the cardholder should reconcile all outstanding charges. All obligations of the college to the employee shall be held until such final reconciliation is received. In the event this is not possible, a designated proxy will be assigned by the Director of Finance. Any requests for new, replacement or cancelled cards or changes of any kind to existing purchasing cards will be processed by the Director of Finance or Business Services.

B. Security:

Authorized use of the purchasing card is limited to the person in whose name the card is issued. The purchasing card shall not be loaned to another person. In the event the Cardholder is absent from work for an extended period of time, a new card may be issued to another person for the duration of the absence if requested by the Card Approvers. The purchasing card shall be kept in a secure location. The account number on the purchasing card shall not be posted or left in a conspicuous place. If the Cardholder's purchasing card is lost or stolen, the Cardholder must immediately notify the Director of Finance or Business Services, who will in turn notify the financial institution.

C. Additional Criteria for use of Purchasing Cards:

1. Funds must be available in the Cardholder's departmental budget for each charge. It is the responsibility of the Cardholder and the Budget Supervisor to assure funds are available.
2. Freight, if applicable, must be added to the cost of the order by the vendor.
3. The College is exempt from the State of Florida Sales Tax. The College's tax-exempt certificate will be shown and verified with every purchase if required. It is the duty of the Cardholder to ensure sales tax is not charged when applicable.
4. The Purchasing card cannot be used for any purchases made through a personal account. If there are questions as to whether the College has an account with a vendor, please contact the Purchasing department.

D. Reconciliation of Transactions

1. Individual transactions must be reconciled within 5 business days from the transaction date in the vendor system.
2. Previous months transactions must be reconciled, signed and submitted to Accounts Payable no later than the 12th day of the following month.

E. Signature Authority

1. The accountholder or designated proxy approved and documented by the Directors of Finance and Business Services will sign off on the initial transaction reconciliation.
2. The designated supervisor will sign off on the final transaction reconciliation.
3. The Vice President, Finance and Administration is the designated signing authority for the Executive Vice President/Provost, and the direct reports of the President and will maintain signature authority over all accounts.
4. The Executive Vice President/Provost is the designated signing authority for the President and the Vice President, Finance and Administration.
5. At no time may an accountholder sign off on a final reconciliation as both the accountholder and supervisor.

ATTACHMENT A

STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA PURCHASING CARD PROGRAM CARDHOLDER AGREEMENT

I, the undersigned, agree to the following regarding the use of the State College of Florida, Manatee-Sarasota purchasing card that is to be assigned to me for Official College Business only:

1. I understand that I am being entrusted with a powerful and valuable tool and will be making financial commitments on behalf of the College and will strive to obtain the best value for the College by using "preferred suppliers," including state contract and SCF Purchasing contracted vendors whenever possible.
2. I understand that under no circumstances will I use the SCF Purchasing Card to make personal purchases, for either others or myself. Willful intent to use the SCF Purchasing Card for personal gain or unauthorized use may result in disciplinary actions up to and including termination of employment or prosecution to the extent permitted by law.
3. I will follow Florida Law and State College of Florida, Manatee-Sarasota Purchasing Rules and Procedures, including the established procedure and guidelines for using the SCF Purchasing Card. Failure to do so may result in either revocation of my card privileges or other disciplinary action as noted above.
4. I have read and understand the Purchasing Card Program Procedure (5.18.14).
5. I have completed the on-line training on _____ and understand the SCF Purchasing Card Program. I have been given the opportunity to ask any questions to clarify my understanding of the program. I further understand that I am free to contact the Finance and/or Business Services departments or others as may be needed, for any other information or help that I may need in connection with the SCF Purchasing Card Program.
6. I acknowledge that the SCF Purchasing Card may not be used for the purchase of prohibited items shown in SCF Procedure 5.18.14, Overview section.
7. I acknowledge the credit limit assigned to the Card issued to me.
8. I agree to submit (and keep copies of) the necessary records and documentation of transactions that I make with the SCF Purchasing Card so that reconciliation of transactions may be done in a timely manner by the responsible departmental person. For travel transactions, I agree to submit receipts to the reconciler within five (5) business days of completed travel.

9. I agree that, should I violate the terms of this agreement, I will be subject to disciplinary action up to and including termination of employment and that I will reimburse State College of Florida, Manatee-Sarasota for all incurred charges and any costs related to the collection of such charges. Additionally, any such charges that I owe the College may be deducted from any amounts which would otherwise be due and owing to me, including salary and wages.
10. I agree to return the card immediately upon request or upon termination of employment (including retirement). In addition, if I am involved in an organizational change or transfer to another department or cost center, I will return my card and arrange for a new one if deemed necessary by my supervisor.

Printed Name of Employee _____

Employee Signature _____

Date _____

FOR FINANCE OFFICE USE ONLY

Card Number _____

Department Name _____

Phone# _____ email: _____

Card Given to (Name of Card Recipient): _____

Date Card Given to Recipient: _____