



UNIVERSITY OF WEST FLORIDA

**PCARD
UNIVERSITY POLICY**

AND

**CARDHOLDER
ACCOUNT MANAGER
&
BUSINESS MANAGER
REFERENCE GUIDE**

Procurement Services

Table of Contents

PCard Program Contacts.....	3
Introduction	4
UNIVERSITY POLICY.....	6
(1) PCard Program Overview	6
(2) Eligibility.....	7
(3) Prohibited and Restricted Items Table.....	7
(4) Misuse of PCard/Program.....	8
(5) Consequences of Misuse	9
(6) PCard Limits	9
(7) Audits.....	10
(8) Tax Exemption.....	10
(9) Cardholder & Account Manager and Business Manager Reference Guide	10
REFERENCE GUIDE.....	12
10. Supervisor’s Role and Responsibilities	12
11. Cardholder’s Role and Responsibilities.....	12
12. Account Manager and Business Manager Role and Responsibilities	14
13. Guidelines for Purchasing.....	15
14. Travel Purchases.....	16
15. Single & Cycle Dollar Limits & Temporary Increases.....	17
16. New Vendors Not Registered with UWF and Not in Banner	18
17. Receipts/Documentation Requirements.....	18
18. Approving PCard Charges/Correcting Unapproved Charges	19
19. Informal & Formal Disputes	21
20. Reconciling Monthly Reports	21
21. Updating Cardholder, Managers and Reconciler Information	22
22. Lost or Stolen Cards, Fraud, Theft, and Scams	22
23. Billing Address for All University PCards	23
24. Reports in Banner/Information Navigator	23
APPENDIX A - Prohibited and Restricted Items.....	24
APPENDIX B - Tax Exemption Certificate.....	25

PCard Program Contacts

If you have questions about specific issues, please contact the following individuals:

SUBJECT	CONTACT	TELEPHONE	EMAIL
Setup For Cardholders And Managers	Eric Engelmeyer	850-474-2629	eengelmeyer@uwf.edu
Available PCard Balance	GE Capital Financial	800-274-7378	
Declined Purchases	Eric Engelmeyer	850-474-2629	eengelmeyer@uwf.edu
Fund/Org Access in Banner/Security	Doyle Pitts Cherie Judd	850-474-3028 850-474-3026	dpitts@uwf.edu cjudd@uwf.edu
Increase/Decrease in PCard Limits	Eric Engelmeyer	850-474-2629	eengelmeyer@uwf.edu
Formal Dispute	GE Capital Financial	800-274-7378	slcdisputes@gecapital.com
Lost Card Stolen Card Fraud	GE Capital Financial Sabrina Williams John Warren Eric Engelmeyer	800-274-7378 850-474-7374 850-474-2022 850-474-2629	swilliams@uwf.edu jwarren@uwf.edu eengelmeyer@uwf.edu
Misuse/Abuse of PCard	Sabrina Williams	850-473-7374	swilliams@uwf.edu
Missing Receipt Issues and Problems	Sabrina Williams	850-473-7374	swilliams@uwf.edu
PCard Correction Forms	Sherry Dawson	850-474-3048	sdawson@uwf.edu
Prohibited/Restricted Transactions	Sabrina Williams	850-473-7374	swilliams@uwf.edu
Single Swipe Special Permanent Increase	Eric Engelmeyer	850-474-2629	eengelmeyer@uwf.edu
Travel	Linda Armstrong	850-474-3049	larmstro@uwf.edu
Updating Cardholder Information	Eric Engelmeyer	850-474-2629	eengelmeyer@uwf.edu
Vendor Maintenance (Adding/Updating)	Leslie Bradley Candace Perez Marsha Clark Leah Ann Haley	850-474-2625 850-474-2630 850-474-2292 850-474-3042	lbradley@uwf.edu cperez@uwf.edu mclark@uwf.edu ahaley@uwf.edu
Back-up PCard Program Administrator	Leslie Bradley	850-474-2625	lbradley@uwf.edu

Introduction

The University of West Florida has a banking contractual agreement to issue PCards for eligible individuals who meet the required criteria allowing them to make certain tax-exempt business-related purchases on behalf of the University.

Procurement Services provides a PCard web page with all the essential PCard information including the most current *PCard University Policy and Reference Guide*. The PCard Policy and Guide is a very important tool and should always be referenced when using the PCard to ensure compliance. The PCard web page is located on Procurement Services web site at: http://www.uwf.edu/procurement/PCard_IntroDoc.html or click on the PCard Information link located at the top of the "Go Shopping" Argus tab, or find on the Argus Services tab.

The Department PCard team consists of the Supervisor, the Cardholder, the Account Manager (Primary) and the Business Manager (Back-Up). Each Cardholder must have an assigned Account Manager and Business Manager. The Cardholder must work with a departmental-designated Account Manager and a Business Manager in order for the incoming electronic PCard charges to be approved. Cooperation and communication between the Cardholder and the Account Manager and Business Manager is essential to ensure charges are approved correctly and timely.

- Possession and use of a University PCard is a privilege and should be treated and protected with the utmost care.
- Cardholders are accountable for the appropriate use and security of their cards and will be held personally responsible for non-conforming charges or the misuse of the PCard.
- The PCard is for the Cardholder's use only. Do not allow others to use your card or your number. Keep the PCard in a safe place and guard your account number. Keep the PCard separate from personal credit cards so as not to accidentally charge personal items on the UWF PCard.
- The PCard is a credit card that provides a cost effective, convenient, and decentralized method for staff and faculty to ONLY purchase goods, services and travel expenses directly for and by the University.
- PCard purchases must comply with University policies and existing government regulations.
- The PCard replaces the use of a purchase order or the reimbursement process.
- UWF is liable to the Bank for all PCard charges and remits monthly payment directly to the Bank.
- Within seven (7) calendar days after the purchase, the Cardholder should provide to the Account Manager or Business Manager sufficient documentary evidence as required. A Cardholder's checklist is provided on Procurement's PCard web site.
- Cardholder's failure to use the card in compliance with this policy, or failure to provide sufficient documentary evidence within 7 calendar days may, depending upon the circumstances and the severity of the misuse, be required to reimburse the University for any non-conforming charges, result in the suspension or revocation of the PCard and disciplinary action up to and including termination and, where applicable, the filing of criminal charges.

PCARD UNIVERSITY POLICY

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UNIVERSITY POLICY
Program

AA-05.00-04/05 Procurement Card (PCard)

TO: University of West Florida Community

FROM: Dr. John Cavanaugh, President

SUBJECT: Procurement Card (PCard Program)

Responsible Office: Administrative Affairs

Policy/Purpose: To communicate the policy regarding the proper use of the PCard including restrictions, consequences for misuse and the roles and responsibilities of Cardholders and Account Manager and Business Managers.

Authority: 6C6-6, Florida Administrative Code

CONTENTS:

- (1) PCard Program Overview
- (2) Eligibility
- (3) Prohibited & Restricted Items Table
- (4) Misuse of PCard/Program
- (5) Consequences of Misuse
- (6) PCard Limits
- (7) Audit
- (8) Tax Exemption
- (9) PCard Program Cardholder & Account Manager and Business Manager Reference Guide

(1) PCard Program Overview

- (a) A procurement card (PCard) is a credit card issued by a financial institution to an organization to make direct purchases from vendors. The individual named on the card is authorized to make certain business purchases on behalf of the organization. PCard transactions do not require a purchase order or a reimbursement process.
- (b) UWF implemented a PCard program to provide a cost effective, convenient, and decentralized method for individuals whose jobs require them to make frequent business-related purchases. UWF is liable to the financial institution issuing the PCards for the charges and remits payment directly to the financial institution.
- (c) A PCard purchase must be for business purposes only and in full compliance with all other university rules and policies.
- (d) Generally within seven (7) calendar days of the transaction, the Cardholder must provide to the Account or the Business Manager sufficient documentary evidence of the business purpose of the purchase. Such evidence must be provided in a form or terms easily understood by an internal or external reviewer.

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- (e) The Cardholder is responsible for ensuring that any expense paid by the PCard is not otherwise submitted for reimbursement or used for any inappropriate purpose.
- (f) Cardholder's failure to use the card in compliance with this policy, or failure to provide sufficient documentary evidence within 7 calendar days may, depending upon the circumstances, result in the suspension or revocation of the PCard and disciplinary action up to and including termination and, where applicable, the filing of criminal charges.
- (g) The PCard is just one method offered by the university to make purchases. If Cardholders need to make multiple purchases from a vendor, they should consult the department representative and a Procurement Services ("PS") specialist to determine the best procurement method for the purchase.

(2) Eligibility

- (a) UWF faculty and staff (non-OPS) are eligible to apply for a PCard if their appropriate department head, chair, dean or vice president ("Supervisor") approves of such and the employee's duties require employee to make frequent business related purchases.
- (b) Applicants, and Account Manager and Business Managers must attend mandatory PCard training sponsored by PS before a card will be issued to the Applicant.
- (c) Applicants and Account Manager and Business Manager/Backup Account Manager and Business Managers must execute the appropriate agreement before a card will be issued.
- (d) Eligibility for PCard privileges may be suspended or terminated due to employment status changes.

(3) Prohibited and Restricted Items Table

- (a) All Cardholders and Account Manager and Business Managers shall adhere to the following guidance:
- (b) An expenditure of state funds must be authorized by law, and the expenditure must meet the intent and spirit of the law authorizing the payment. All applicable statutes and UWF Rules, Policies and Procedures apply not only to purchases made on the PCard, but to any purchases made using institutional funds. Requirements provided in the University of West Florida PCard Program Cardholder and Account Manager and Business Manager Reference Guide (also referred to as "Reference Guide") must be complied with. *State funds cannot be expended for personal purchases of employees or others or to make unauthorized purchases, as listed below, regardless of any intent to repay.
- (c) The items below may be prohibited purchases or may only be purchased after meeting special conditions, if any. For purchases where special conditions are provided, Cardholders must attach the necessary written approval and documentation to the receipt for audit purposes.

ITEM	PROHIBITIONS/SPECIAL CONDITIONS
Capital Equipment (exceeding \$999) – OCO	Prohibited. No Exception. May not purchase with the PCard
Computer Equipment (exceeding \$999) – OCO	Prohibited. No Exception. May not purchase with the PCard
Furniture	Allowed only for an item under \$1000. PCO Agents must give prior written approval.
*T-Shirts, Promotional items, Gifts	Can only be purchased if Student Fees and specified Grant Account monies are available. [Attach Grant page to receipt.]
*Food, Banquets, Pastries, Refreshments	Can only be purchased if Student Fees and specified Grant Account monies are available. [Attach Grant page to receipt.]
Gasoline/Fuel/Oils	Prohibited for fuels purchased for rented vehicles or non-University owned vehicles (Avis, Hertz etc.) Can only be purchased with PCard when gas is for State Vehicles or for Facilities Maintenance.
*Entertainment, Field Trips	Can only be purchased if Student Fees and specified Grant Account monies are available. [Attach Grant page to receipt.]
*Heaters, Fans, Appliances	Must receive prior written approval from Facilities Services.
*Congratulatory & condolences telegrams, greeting cards and flowers	Prohibited. No Exception.
*Decorative items (globes, statues, potted plants, picture frames, etc.)	Prohibited. No Exception.
*Awards, Plaques, and Document Frames	Can only be purchased if OHR Award Funds, Student Fees, or specified Grant Account monies are available.. [Attach Grant page to receipt.]
*Cash, Money orders, or Brokers	Prohibited. No Exception.
UWF Cashiers	Prohibited. No Exception. May not purchase with the PCard
*Other	Other restricted items (such as barbershop charges, lottery tickets) are blocked and your purchase should be denied automatically.

(4) Misuse of PCard/Program

The university must safeguard its assets and protect its funds from misuse and fraud.

All members of the UWF community involved in the use or administration of the PCard program have a responsibility to report known or suspected misuse of the PCard or the PCard program.

(a) Financial Services (FS), Procurement Services (PS), or any other individuals suspecting or documenting misuse of the PCard will report such to the appropriate Supervisor. FS and PS will also notify Internal Audit and Management Consulting Services (IAMC) to proceed with further investigation.

(b) Alternately, if fraud is suspected at any time, the information and documentation will be immediately forwarded to IAMC for further investigation. Supervisors shall take no action to resolve any alleged misuse before consulting with IAMC. Upon completion of IAMC's investigation, IAMC will report its findings to the Supervisor, PS Manager, PCard

Auditor, the Associate Vice President for Human Resources, General Counsel, and Cabinet members as appropriate.

(c) All parties will handle reports of and investigations of suspected misuse or fraud in a confidential manner until the University makes a final determination of final action.

(5) Consequences of Misuse

The frequency of misuse and the intent behind such misuse will dictate the severity of consequences for each infraction. The department will provide documentation and information to support each infraction. FS, PS, and/or IAMC will review the information and documentation and consult with the Office of Human Resources and General Counsel to determine the appropriate consequence for each infraction.

- (a) Sporadic minor infractions or infractions found to be unintentional shall be noticed in writing by the PS Manager to the Cardholder, the Account Manager and Business Manager, and the Supervisor. This notice is intended as a preventative/corrective measure.
- (b) Cardholders will immediately reimburse UWF for all inappropriate charges. In the event that the reimbursement is not made to the University within 7 days, the University may deduct the amount from any monies due to the Cardholder, including Cardholder's salary. However, reimbursement by Cardholder will not prevent disciplinary action or criminal action.
- (c) The PCard will be deactivated, and Cardholder and/or Account Manager and Business Manager will have to re-attend PCard training before the PCard may be reactivated.
- (d) A pattern of infractions by the same Cardholder or Account Manager or Business Manager shall be referred to IAMC for investigation.
- (e) Depending on the severity of misuse, the following additional consequences may apply:
 - (i) PCard limits will be reduced;
 - (ii) PCard is revoked;
 - (iii) Cardholder's PCard Account Manager and/or Business Manager will be changed;
 - (iv) Disciplinary action against the Cardholder and/or Account Manager and/or Business Manager up to and including termination.
 - (v) Criminal prosecution.

(6) PCard Limits

- (a) There are three separate limits or thresholds within the PCard program that offer management of risk and exposure; however, these limits may be adjusted by the PS Manager based on legitimate needs.
 - (i) Single Transaction Limit, defined as each swipe of the PCard. Initially set at \$999.00 unless otherwise approved as noted above.
 - (ii) Daily Transaction Limit, defined as a calendar 24-hour day.
 - (iii) Cycle Transaction Limit, defined by the total dollars spent in a 30 day billing period.

- (b) The Supervisor may make a written request for increases to PCard limits by providing justification for the increase(s) to the PCard Administrator. The PCard Administrator will consult with the PS Manager to approve or deny the request.
- (c) The PCard Administrator is the principal custodian of the records of transactional limits for all Cardholders.

(7) Audits

- (a) All PCard transactions are subject to random and periodic review by both internal and external auditors.
- (b) Audits may be performed by the IAMC Auditor, university management, and the State Auditor General's Office.
- (c) Based upon these audits, PCards may be suspended or revoked, disciplinary action may be taken, and/or criminal prosecution may result.

(8) Tax Exemption

- (a) UWF, as an educational institution, is exempt from paying taxes on most commodities and services.
- (b) All Cardholders, Account Managers and Business Managers are responsible for being proactive in avoiding the unnecessary payment of sales and use tax on all PCard transactions.

(9) Cardholder & Account Manager and Business Manager Reference Guide

- (a) More detailed guidance and specific procedures under the authority of this Policy concerning the authorized use of the University PCard and program compliance is set forth in University of West Florida PCard Program Cardholder and Account Manager and Business Manager Reference Guide published and maintained by PS and made available via the PS department website and in hard copy upon request.
- (b) General and procedural changes to the UWF PCard Program Cardholder and Account Manager and Business Manager Reference Guide document are authorized under this Policy as long as those changes are not in conflict with this Policy.

REFERENCES: HR-22.00-2004/07 STANDARDS OF CONDUCT,
AA-03.00-12/03 RECORDS MANAGEMENT

APPROVED:

Dr. John Cavanaugh, President

Date:

Revised: 3/19/2008

**CARDHOLDER
ACCOUNT MANAGER
&
BUSINESS MANAGER
REFERENCE GUIDE**

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REFERENCE GUIDE

10. Supervisor's Role and Responsibilities

a.	<p>Dean, Director, Department Head, or Chair must:</p> <ul style="list-style-type: none">• evaluate an employee's need for a PCard based on job requirements;• approve the employee's PCard application and agreement based on job requirements;• approve by email one-time temporary increases to Cardholder's limits; and,• re-evaluate the need for a PCard• notify the PCard Administrator whenever a Cardholder's requirements or status changes.
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11. Cardholder's Role and Responsibilities

a.	<p>The Cardholder is an employee (not OPS, a student, or a graduate assistant) who has been approved to obtain a PCard by the Department Head and has been granted the privilege to spend funds for University-related expenses. This privilege requires the employee to:</p> <ul style="list-style-type: none">• obtain PCard training;• sign an application and agreement ;• to be committed and responsible to comply with the terms and conditions stated in the PCard University Policy, Reference Guide, Agreement, and Basic training.
b.	<p>Failure to use the card in compliance with the University policy, guide, signed forms, and training may result in reimbursing the University, the suspension or revocation of the PCard and possible disciplinary action as stated in the PCard Policy.</p> <ul style="list-style-type: none">• Keeping your PCard number confidential and secure.• Lending or sharing the PCard is not allowed.
c.	<p>Every Cardholder must have an assigned Account Manager and a Business Manager before a card can be issued to that Cardholder. The Account Manager and Business Manager <u>cannot</u> be the same person. A Cardholder <u>cannot</u> approve their charges as Account Manager or Business Manager. A Cardholder <u>cannot</u> reconcile their charges as Reconciler.</p>
e.	<p>The PCard can only be used for business-related goods or services permitted by the University, and must never be used for any personal expenses or any goods or services contained in this Reference Guide, Appendix A: Prohibited and Restriction Items.</p> <ul style="list-style-type: none">• If the PCard is used inadvertently rather than a personal credit card for a personal purchase, the PCard Auditor must be notified immediately, and the University reimbursed.
f.	<p>Never "split" the cost of one Single item (goods or services) into multiple charges in order to circumvent the per Single transaction limit of \$999.00.</p> <ul style="list-style-type: none">• Obtain a temporary increase for that purchase.• Reference: #15 (b.) "Single & Cycle Dollar Limits & Temporary Increases".
g.	<p>Obtain approval for temporary increases to the Single and Cycle limits from the Department Head and forward the approved request to the PCard Administrator.</p> <ul style="list-style-type: none">• Reference: #15 (d.) "Single & Cycle Dollar Limits & Temporary Increases".
h.	<p>Close communications with the Account Manager or Business Manager is imperative especially regarding new vendors being registered and keyed into Banner.</p> <ul style="list-style-type: none">• It is crucial that the vendor is in Banner prior to it becoming an urgent request.• Ensure charges are approved before the Auto-post date• Before or directly after the purchase is made, ensure that the completed Vendor

	<p>Registration form is sent to Procurement Services for processing.</p> <ul style="list-style-type: none"> • These proactive efforts will prevent the input of the vendor into Banner becoming one of urgency and relying on others to perform the urgent task. • If the vendor is not in Banner, approval cannot occur, consequently, it becomes an <u>audit finding</u>.
i.	<p>Before purchasing:</p> <ul style="list-style-type: none"> • reference #13 "Guidelines for Purchasing". • use the Cardholder Checklist (see p. below) to ensure all pertinent information is given to the vendor and obtained from the vendor; • reference Appendix A – Prohibited and Restricted Items; and • ensure the Vendor is registered with UWF and is in the Banner system.
j.	<p>During the purchase:</p> <ul style="list-style-type: none"> • inform the vendor that the purchase is exempt from sales tax; • ensure the vendor has the correct name and "ship to" address which includes the Building and Room number. Without this information on the package, it will be undeliverable and returned to the vendor; • ensure that the vendor does not charge the PCard until items have shipped or services have been rendered; and • provide Vendor Registration Form or web link to the registration form if the Vendor is not registered and is not in Banner.
k.	<p>Immediately after the purchase to provide Managers time to appropriately approve charges prior to the deadline Auto-post date:</p> <ul style="list-style-type: none"> • submit the Cardholder checklist to the Account Manager or Business Manager; • provide documents including original receipts to support the business purpose of each purchase to the Account Manager or Business Manager directly after the purchase; • inform the Account Manager or Business Manager if the Vendor is not registered and is not in Banner.
l.	<p>Responsible for notifying the vendor for monthly recurring charges, in the event that the PCard number changes or the PCard is closed.</p>
m.	<p>Responsible for handling disputes, reporting fraud, or a lost or stolen PCard.</p>
n.	<p>If the Cardholder does not have a receipt:</p> <ul style="list-style-type: none"> • the Cardholder will fill out a "Replacement Receipt Form" and provide to the Account Manager or Business Manager; • the replacement receipt form is located at: http://uwf.edu/procurement/PCard_Form_ReplacementReceipt.pdf • the Account Manager or Business Manager will contact the PCard Auditor about the replacement receipt. This will prevent the Account Manager or Business Manager from being held liable for non-receipts.
o.	<p>Provide additional documentation to support when an item/service:</p> <ul style="list-style-type: none"> • is purchased on the Appendix A "Restricted & Prohibited List", • item/service lends itself to personal use, such as CDs, videos, food, frames, etc., or • the business purpose would not be clear to an auditor.
p.	<p>The Cardholder checklist has been designed to assist the Cardholder and the Managers in meeting the PCard and Audit requirements. The checklist should be used for each purchase and is located on the Services tab, the top of the Argus "Go Shopping" tab, and the PCard web site at: http://uwf.edu/procurement/PCard_CardholderChkLst_FillIn.pdf</p>

12. Account Manager and Business Manager Role and Responsibilities

a.	<p>The Account Manager (AM) is an employee, (not a student, or graduate assistant) who is the primary PCard Manager.</p> <p>The Business Manager (BM) is an employee, (not a student, or graduate assistant) who is the back-up PCard Manager.</p> <p>Each Manager is responsible for each Cardholder within their department or area of responsibility, and has been assigned to approve charges and ensure that the PCard program's requirements and guidelines are followed.</p>
b.	<p>Every Cardholder must have an assigned Account Manger and Business Manager. The Managers <u>cannot</u> be the same person due to support and coverage. Both Managers are authorized and required to approve transactions before the Banner auto-post feed date, perform reconciliation of charges (unless delegated), and retain/maintain all purchase receipts for a period of five (5) years for audit. Each monthly reconciliation report is to be signed and dated by the Department Head. A Cardholder <u>cannot</u> approve their charges as Account Manager or Business Manager. A Cardholder <u>cannot</u> reconcile their charges as Reconciler.</p>
c.	<p>Read, understand, and abide by the terms and conditions stated in the PCard University Policy, Reference Guide, Agreement, and Basic and Manager training.</p> <ul style="list-style-type: none">• Failure to use the PCard in compliance with the University policy, guide, signed forms, and training may result in reimbursing the University, the suspension or revocation of the PCard and possible disciplinary action as stated in the PCard Policy.• Each Manager must complete a separate application and agreement with their Supervisor's approval and attend the University PCard Basic and Manager training.
d.	<p>The Account Manager and the Business Manager are responsible for approving charges in Banner prior to the 10-day Auto-post feed deadline date on the Banner screen.</p> <ul style="list-style-type: none">• Reference #18 "Approving PCard Charges/Correcting Unapproved Charges".• If the charge is not reviewed and the appropriate fields filled in with the correct information before the Auto-post feed date, the payment will automatically be processed into the department's budget with incorrect data. Not only can this <u>result in an audit finding</u>, but will definitely result in substantial posting errors to the General Ledger that will affect the department's budget and numerous University and State expenditure reports.• The Account Manager or Business Manager are responsible for processing the additional required paperwork to correct the errors, however, it will not totally correct all the errors.• If the charges are not approved as required, this may result in an <u>audit finding</u>, re-assignment of duties, and possible disciplinary action as stated in the University Policy.• All PCard charges (including fraud, returns, or errors) must be approved with or without a receipt.
e.	<p>The Managers are responsible for reconciling (unless delegated) to the monthly PCard reconciliation report located in Banner reports or Information Navigator. The reconciliation task maybe delegated. The name of the Reconciler must be on file and submitted to the PCard Administrator to maintain accurate records for audit purposes.</p> <ul style="list-style-type: none">• The Name of the Reconciler can be updated by sending an email to the PCard Adminsitrator.• Receipts, documents and the reconciliation reports are retained for 5 years for audit purposes.• Each monthly reconciliation report is signed and dated by the Department Head.

	<ul style="list-style-type: none"> Reference #20 "Reconciling Monthly Reports".
f.	Contact the PCard Auditor, the PCard Administrator, and the Cardholder concerning any unauthorized/non-conforming purchases, fraud, personal purchases, or missing receipts.
g.	Ensure that the: <ul style="list-style-type: none"> Cardholder provides appropriate backup documentation and receipt; Cardholder used and provides Cardholder Checklist ; Vendor is registered and in Banner prior to the approval process; and All PCard charges are reviewed and approved (filling in the 4 appropriate fields) in Banner prior to the 10-day Auto-post feed deadline date with or without a receipt.
h.	Notify the PCard Administrator when a Cardholder transfers between departments or leaves the University. <ul style="list-style-type: none"> Reference #21 "Updating Cardholder, Managers and Reconciler Information"
i.	Check daily PCard charges in the Banner system: <ul style="list-style-type: none"> to immediately identify fraudulent charges caused by a stolen card or credit card numbers; to avoid charges Auto-posting without all the appropriate fields keyed in; to avoid budget errors, inaccurate reporting, and possible audit findings. Reference #22 "Lost or Stolen Cards, Fraud, Theft, and Scams".
j.	Close communications with the Cardholder is imperative especially regarding new vendors being registered and keyed into Banner. <ul style="list-style-type: none"> The following proactive efforts will prevent the input of the vendor into Banner becoming one of urgency and relying on others to perform the urgent task. It is imperative that the vendor is in Banner prior to it becoming an urgent request. This allows charges to be approved before the Auto-post date. Before or directly after the purchase is made, ensure that the completed the Vendor Registration form is sent to Procurement Services for processing. If the vendor is not in Banner, approval cannot occur, therefore it becomes an <u>audit finding</u>.

13. Guidelines for Purchasing

a.	All Cardholders should use the Cardholder's Checklist located on Procurement Services PCard web site to ensure that all information is obtained and provided to the Vendor and the Managers. This completed form is also given to the Account Manager or Business Manager along with the receipt for the department PCard audit files: http://uwf.edu/procurement/PCard_CardholderChkLst_FillIn.pdf
b.	All Cardholders should refer to Appendix A, in the back of this Guide, before purchasing items to ensure that the items are not on the Prohibited and Restricted list. <ul style="list-style-type: none"> An OCO item (OCO definition: tangible item costing \$1,000+) is prohibited to be purchased with the PCard. An OCO Book (OCO definition: individual hardback book costing \$250+). Cannot use the PCard with PayPal. Expense items costing more than \$1,000 (ex: service or software) can also be purchased with the PCard.
c.	New Vendors must be added to Banner to allow the Account Manager or Business Manager to approve the charge BEFORE the Auto-post date. The Vendor Registration form must be submitted to Procurement Services in advance to avoid unclassified postings of the charges in the General Ledger.

	<ul style="list-style-type: none"> • Provide the Vendor the Vendor Registration form web site link located at: http://uwf.edu/procurement/Vendor_InfoForm.pdf • The Vendor is to complete the Vendor Registration Form • Forward the completed form to the Vendor Maintenance Representative at procurement@uwf.edu. • Reference #16 "New Vendors Not Registered with UWF and Not in Banner".
d.	<p>The "Go Shopping" Argus tab should always be referred to view the vendors that the University can purchase from and obtain competitive discount pricing. Some of the vendors provide links taking you directly to the UWF/Vendor website and will allow you to purchase on-line at the discounted price. For instructions on how to add the "Go Shopping" tab to your Argus layout is located at: http://uwf.edu/procurement/CommodityInfoReplPg.htm</p> <ul style="list-style-type: none"> • Reference #14 "Travel" for travel purchase guidelines.
e.	<p>The Cardholder is to always provide the University's tax exempt number. If the vendor requests the tax identification document, refer to Appendix B, in this Guide or use the "Tax Exemption" selection at the top of the Argus "Go Shopping" tab. If the vendor will not grant a sales tax exemption, note the vendor's refusal on the receipt. The University's tax-exempt number is on the face of your card or the tax exempt form is located in this Guide, Appendix B or http://uwf.edu/procurement/TaxExemptCert.pdf</p>
f.	<p>If the charge will be over the standard Single or Cycle limit, submit an email your supervisor approving request for a temporary increase to make a one-time expense purchase for commodities or services.</p> <ul style="list-style-type: none"> • Reference #15 "Single & Cycle Dollar Limits & Temporary Increases".
g.	<p>The PCard can be used outside the United States. The Cardholder still must obtain vendor information, receipts and documentation.</p> <ul style="list-style-type: none"> • Most foreign companies will not have a FEI#, except for Canadian companies. • Immediately provide to the Account Manager or Business Manager prior to the Auto-post feed deadline date. • If out of the country for an extended period, the Cardholder should make arrangements with the Managers to ensure the charges are approved.

14. Travel Purchases

a.	A Cardholder may use their PCard for certain travel-related expenses when traveling on University business.
b.	<p>Allowed Travel purchases:</p> <ul style="list-style-type: none"> • Airfare • Hotel/Motel • Fax/Internet connectivity • Automobile Rental - (Recommended: Avis, 800-338-8211) • Taxis & Shuttle Services* • Registration Fees • Tolls and Parking Fees* • Phone Calls (on hotel bill and business purposes clearly stated) <p>*Obtain receipt from vendor and attach to the TER.</p>
c.	<p>Not Allowed Travel purchases:</p> <ul style="list-style-type: none"> • Meals • Phone Calls (unless on the hotel bill and business purpose clearly stated)

	<ul style="list-style-type: none"> • Clothing • Car Repairs • Personal Purchases • Gasoline
d.	The PCard may be used to charge travel expenditures for others who are also traveling on University business. A separate receipt and a TAR (Travel Authorization Request) and a TER (Travel Expense Report) is required for each traveler.
e.	AVIS RENTAL: Avis is the current rental state contract car company. Avis assumes all damage losses to rental vehicles specified in the contract. If you rent from another rental car agency other than Avis, the University is responsible for any damage to the rental vehicle. Therefore, if you rent from another company you must purchase the collision damage waiver (CDW) or loss damage waiver (LDW) to protect the University against property damage claims from the rental company.
f.	The PCard can be used outside the United States. The Cardholder still must obtain vendor information, receipts and documentation. <ul style="list-style-type: none"> • Most foreign companies will not have a FEI#, except for Canadian companies. • Immediately provide to the Account Manager or Business Manager prior to the Auto-post feed deadline date. • If out of the country for an extended period, the Cardholder should make arrangements with the Managers to ensure the charges are approved.
g.	Before taking a trip, the Cardholder should ensure that the Single and Cycle limits are substantial to cover all hotel and travel costs. This prevents the Cardholder from having to urgently contact their department and the PCard Administrators to increase the limits while traveling.

15. Single & Cycle Dollar Limits & Temporary Increases

a.	The Single transaction limit is the amount that can be spent for one expense (not OCO) transaction. <ul style="list-style-type: none"> • The permanent Single transaction standard is \$999.00 • An OCO item (OCO definition: tangible item costing \$1,000+) is prohibited to be purchased with the PCard. • Only an expense item costing more than \$1,000 (ex: service or software) can be purchased with the PCard. • If a Department Head, Dean or Director requires an increase to the Single and/or Cycle limits to purchase expense items for the efficient operation of the Department, the Department Head is to contact the PCard Administrator for assistance. • The increases will also be reviewed by the PCard Auditor.
b.	Never "split" the cost of one single item (goods or services) into multiple payments in order to circumvent the per standard Single transaction limit of \$999.00. Submit an email from your supervisor approving the request to have the Single limit temporarily increased for the one time purchase.
c.	The Cycle limit is the dollar amount that can be spent for the entire cycle period. The cycle period is from the 2 nd of each month to the 1 st of the next month. The cycle limit is established by the Supervisor and the Cardholder, based on departmental needs and budget.

d.	<p>Procedure for a temporary increase to the Single or Cycle Limit:</p> <ul style="list-style-type: none"> • the Cardholder's "supervisor" must send an email to the PCard Administrator with; <ul style="list-style-type: none"> ▪ the Supervisor's approval; ▪ the Cardholder's name; ▪ the exact amount of the purchase; ▪ the item or service to be purchased; and ▪ the vendor's name. • the PCard Administrator will email the Cardholder and the Supervisor when the increase is in place.
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16. New Vendors Not Registered with UWF and Not in Banner

a.	<p>AVOID AN AUDIT FINDING: New Vendors MUST be added to Banner to allow the Account Manager or Business Manager to approve the charge BEFORE the Auto-posting date. The Vendor must complete the Vendor On-Line Registration process to avoid unclassified postings of the charges in the General Ledger. Departmental users should direct vendors to the Procurement and Contracts external website at http://uwf.edu/procurement/pages/VendorReg.cfm to complete the on-line registration.</p> <ul style="list-style-type: none"> • Foreign Vendors must also submit the appropriate W-8 form located at www.irs.gov. • For urgent and emergency situations, the on-line internal vendor registration process can be accessed through the Procurement and Contract internal web site at https://nautical.uwf.edu/utility/BannerUtilities/VendorSelfService/InternalForms/dsp_VendorWelcomeFormInternal.cfm. This link is only for internal departmental users. When an internal departmental user must submit an urgent/emergency internal on-line vendor registration, the following information must be obtained and entered: <ul style="list-style-type: none"> ○ FEI/TIN (9-digit tax identification number) <u>OR</u> SSN; ○ Address; ○ Telephone Number, and; ○ Email Address (when the vendor's email address is supplied, an automatic email notice will be sent to the vendor requesting that they access our external website to complete the registration process. <p>If you have questions or need assistance, please contact Leslie Bradley at 474-2625 lbradley@uwf.edu or contact backup Candace Perez at 474-2630 cperez@uwf.edu.</p>
b.	<p>It is imperative that every effort is made to be proactive and have the Vendor in Banner before the charge shows up on the Banner screen for approval.</p> <p>Waiting until the Manager is approving the charge and then having to urgently request that the Vendor be keyed into Banner may not be advantageous or possible and will cause the charge to load unapproved, consequently resulting in an audit finding.</p>

17. Receipts/Documentation Requirements

a.	<p>A Cardholder MUST provide proper receipt and backup documentation to their Account Manager and Business Manager prior to the 10-day auto-post feed deadline date.</p> <ul style="list-style-type: none"> • A receipt can be in the form of an invoice, online order form, packing slip, faxed copy of receipt, or cash register receipt.
b.	<p>If a receipt is not available:</p> <ul style="list-style-type: none"> • the Cardholder will fill out a "Replacement Receipt Form" and provide to the

	<p>Account Manager or Business Manager;</p> <ul style="list-style-type: none"> • The Replacement Receipt form is located at: http://uwf.edu/procurement/PCard_Form_ReplacementReceipt.pdf • the Account Manager or Business Manager will still approve the charge in Banner; • the Account Manager or Business Manager will contact the PCard Auditor to prevent the Account Manager or Business Manager from being held liable for non-receipts.
c.	<p>All receipts must include the following information to be provided to the Manager(s) prior to the 10-day Auto-post date:</p> <ul style="list-style-type: none"> ▪ Date of Purchase; ▪ Vendor's Name; ▪ Address; ▪ Phone; ▪ Fax; ▪ Vendor's Tax ID # (9 digits – FEID# or SS#); ▪ Description of Item(s); ▪ Quantity; ▪ Price; ▪ Total Cost; ▪ Commodity Code/Account Code; ▪ Fund/Org to be charged; ▪ Purpose for purchase; ▪ Cardholder's signature and date ▪ PI signature when using grant funds
d.	<p>Cardholders must provide additional documentation (for example, if the purchase relates to a grant, a copy of the grant page should be provided as backup along with the receipt) to support when an item/service was on the Appendix A "Restricted Items Table" or the item/service lends itself to personal use, such as CDs, videos, food, frames, etc., or when the business purpose would not be clear to an auditor.</p>
e.	<p>All PCard documentation must be retained and maintained for a period of five (5) years for audit purposes.</p>

18. Approving PCard Charges/Correcting Unapproved Charges

a.	<p>The Account Manager and Business Manager's responsibilities are very important and cannot be ignored because they can:</p> <ul style="list-style-type: none"> • quickly detect stolen card or card numbers; • quickly detect and report any fraudulent charges; • avoid budget errors by filling in the required four fields; • avoid creating inaccurate University reports by filling in the required four (4) fields; • avoid possible audit findings by filling in the required four (4) fields; • avoid processing additional paperwork (Journal Entry form) to correct the budget errors by filling in the required four fields.
b.	<p>Approving – the Account Manager and Business Manager must:</p> <ul style="list-style-type: none"> • review the Banner PCard charges daily; • obtain the Cardholder's Checklist; • obtain the receipt from the Cardholder; • fill in the appropriate 4 required fields in Banner before the PCard charges automatically post incorrectly to the General Ledger and the Department's budget;

	<ul style="list-style-type: none"> • the required 4 fields to be filled in for the approval process are the: <ul style="list-style-type: none"> ○ Correct Vendor ID; ○ Correct Commodity Code; ○ Correct Account Code; (*replace #70354) ○ Correct FOAP – Index; • perform the approval process for all charges in Banner <i>regardless of the status</i> (fraud, incorrect, no receipt, etc.) prior to the 10-day auto-post feed deadline date with or without a receipt. • *must change the default code "70354" to the correct Account code corresponding to the correct Commodity Code to avoid an audit finding and a Journal entry. <p>*If during the approval process you receive the following error message; FRM-40509: Oracle error: unable to UPDATE record <i>Then you have selected a Terminated Vendor.</i> In order to approve the charge, please contact the vendor and request they go to the Procurement and Contracts external website at http://uwf.edu/procurement/pages/VendorReg.cfm to complete the on-line registration. Once the vendor is registered and active, you may go back into Banner and approve the charge. If you need assistance please contact Leslie Bradley at 474-2625 lbradley@uwf.edu or Eric Engelmeyer at 474-2629 eengelmeyer@uwf.edu.</p>
c.	Payment to the Vendor and the Bank will not be detained because the charge was not approved. When the charge appears on the Banner screen, the Vendor has already been paid.
d.	<p>If the Account Manager or Business Manager does not receive the receipt(s) as required from the Cardholder, the Managers are to:</p> <ul style="list-style-type: none"> • contact the PCard Auditor; • approve the charge in Banner by filling in the four fields; • ensure that the "Replacement Receipt Form" is filled out and maintained in the PCard files; and • continue to obtain the receipt from the Cardholder.
e.	<p>If there is a questionable charge, the Account Manager or Business Manager will notify the Cardholder so that the Cardholder can contact the Vendor for resolution and issuance of credit. If the vendor is uncooperative, the Cardholder must contact the Bank and file an informal or a formal dispute form.</p> <ul style="list-style-type: none"> • Reference #19 "Informal & Formal Disputes".
f.	<p>If the charges are fraudulent, immediately contact:</p> <ul style="list-style-type: none"> • the PCard Internal Auditor; • the PCard Administrator to order a replacement card and to obtain information on approving the Fraud charges; and • the Bank to report the theft only, <u>Do NOT order a replacement card.</u>
g.	<p>Approving Fraud charges:</p> <ul style="list-style-type: none"> • contact the PCard Administrator for instructions; • PCard Administrator will provide the Fraud commodity and account code to be keyed in when approving; • approve the Fraud charge before the Auto-post deadline date; • approve credit for the Fraud charge using Fraud commodity and account code.
h.	<p>Correcting Unapproved Charges</p> <p>When the PCard charges have Auto-posted and were not approved before the 10-day auto-post deadline date, the Account Manager or Business Manager must correct the unclassified</p>

	<p>category. Please note, that the Journal Entry will correct the General Ledger account code, but will not correct all of the information.</p> <p>To correct the unapproved charge, the Account Manager or Business Manager must:</p> <ul style="list-style-type: none"> • open the Journal Entry Form; • replace the pre-filled sample information, with the specific information to correct the unclassified charge; and • email the completed Journal Entry form to Accounts Payable, Financial Services, Accountant.
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19. Informal & Formal Disputes

a.	<p>Informal Dispute</p> <p>If a Cardholder is returning an item, did not receive the goods or services, or the card was charged in error, the Cardholder must first attempt to contact the Vendor to resolve the error. If this is unsuccessful then the Cardholder will file a formal dispute with the Bank.</p> <ul style="list-style-type: none"> • Under NO circumstances should cash be accepted from the Vendor in lieu of a credit towards the PCard.
b.	<p>Formal Dispute</p> <p>If the dispute cannot be resolved directly with the Vendor, please contact the Bank's Customer Service Department by calling toll free at 1-800-274-7378 so that they may assist you with filing your dispute. An alternate method is to fill out the dispute form located at http://uwf.edu/procurement/PCard_Form_Dispute.pdf and fax the form to the Bank's Disputes Department at 1-866-741-3092 or e-mail the form to slcdisputes@gecapital.com. A formal dispute must be received by the bank within 60 days of the charge appearing.</p>
c.	<p>Even if the charge is being disputed, the Account Manager or Business Manager must still approve the disputed charge. When the credit for the disputed charge is processed by the Vendor or the Bank, the credit will be approved by the Account Manager or Business Manager and will correct the debit in the General Ledger for the disputed charge.</p>

20. Reconciling Monthly Reports

a.	<p>The Account Manager or Business Manager can be the reconciler, or this task may be re-assigned.</p> <ul style="list-style-type: none"> • The Reconciler's name must be on file with the PCard Administrator to meet audit requirements. • A Cardholder <u>cannot</u> reconcile their charges as Reconciler.
b.	<p>Once a month all documentation must be reconciled against the departmental reconciliation report in Banner.</p> <ul style="list-style-type: none"> • The Reconciliation report is located in Banner PCard Reports. • Documentation of this reconciliation should be maintained in the department's PCard files for five (5) years and will be subject to an audit. • Each monthly reconciliation report is to be signed and dated by the Department Head.

21. Updating Cardholder, Managers and Reconciler Information

a.	<p>A new application needs to be submitted when making changes to a Cardholder's name, default fund, changing departments, Account Manager and Business Manager and the closing of a PCard Account.</p> <p>The "Cardholder Application Form" is located at: http://uwf.edu/procurement/PCard_Form_CardholderApplication.pdf</p>
b.	<p>Changes to the Reconciler can be submitted via email and sent to the PCard Administrator.</p>
c.	<p>If the Cardholder is terminating employment with the University, the PCard must be cut in half and brought to Procurement Services, Building 8, with the "Separation Clearance Form" in order for the PCard Administrator to sign the form.</p>

22. Lost or Stolen Cards, Fraud, Theft, and Scams

a.	<p>If a PCard is lost or stolen, or the charges are fraudulent, the Cardholder is responsible for immediately contacting:</p> <ul style="list-style-type: none">• the PCard Internal Auditor;• the University Police Director;• the PCard Administrator to order a replacement card and to obtain information on approving the Fraud charges;• the Bank to report the theft only, Do NOT order a replacement card.
b.	<p>Approving Fraud charges:</p> <ul style="list-style-type: none">• contact the PCard Administrator for instructions• PCard Administrator will provide the Fraud commodity and account code to be keyed in when approving;• approve the Fraud charge before the Auto-post deadline date;• approve credit for the Fraud charge using Fraud commodity and account code.
c.	<p>Scam artists can steal credit card numbers and obtain personal and financial information concerning your PCard number by trying to lure an email recipient to divulge their pertinent financial information which is known as "phishing".</p>
d.	<p>To help protect your PCard number from being stolen and against unlawful use, it is essential that PCard Cardholders, Account Managers and Business Managers do the following:</p> <ul style="list-style-type: none">• Do not answer email or phone inquiries from any sources other than the University about your PCard information.• Forward the scam email to: General Counsel: gcfrofrontdesk@uwf.edu, ITS: spam@uwf.edu, and the Police: uwfpolice@argo.uwf.edu• Check transactions daily in the Banner for fraudulent purchases.

23. Billing Address for All University PCards

a.	<p>When the Cardholder is placing an order, a Vendor may request the address that is assigned to the University PCard. The Vendor is requesting the billing address for security purposes assigned to all of the University's PCards. This address is not the Cardholder's specific ship to address. When the billing address is requested, the Cardholder will provide two different addresses to the Vendor. One is the Cardholder's "ship to" address, the other (if asked) is the University's PCard security (billing) address.</p> <p>Security (Billing) Address: University of West Florida Accounts Payable Building 20E 11000 University Parkway Pensacola, FL 32514-5732</p>
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24. Reports in Information Navigator

a.	<p>Auto-post Report: This report provides the Reviewer a list of all the charges that have not been approved by the Manager in Banner and the Auto-post date the charges need to be approved by. Areas needing urgent attention are highlighted on this report. Check the Auto-post report daily to ensure the transaction is removed from the list when correctly approved.</p>
b.	<p>Activity Report: This report provides the reviewer a summary of the charges made by each Cardholder or by all the Cardholders between specific date ranges. There are two sort options.</p>
c.	<p>Posted Not Approved Charges: This report provides the Reviewer a list of all the charges that have NOT been approved in Banner by the Managers and have posted to the General Ledger as an unclassified charge. This report is use by the auditors for the tracking of the unclassified charges.</p>
d.	<p>Reconciliation Report This report provides the Reviewer a list of all the charges that have been made per month. This report is to be used by the Department's assigned Reconciler to aid in the required reconciliation of monthly charges. The requestor has 3 sort options.</p>
e.	<p>Cardholder Info: This report provides each Cardholder's Single and Cycle spend limit, and the names of their Account Manager and Business Managers.</p>


APPENDIX A - Prohibited and Restricted Items

An expenditure of state funds must be authorized by law and the expenditure must meet the intent and spirit of the law authorizing the payment. *State funds cannot be expended to satisfy the personal preference of employees nor make unauthorized purchases as listed below. The below items can be purchased under the following special conditions. Each receipt must have the written approval and required documentation attached for audit purposes.

ITEM	SPECIAL CONDITIONS
Capital Equipment (exceeding \$999)-OCO	Prohibited. No Exception. May not purchase with the PCard.
Computer Equipment (exceeding \$999)-OCO	Prohibited. No Exception. May not purchase with the PCard.
Books/Hardback (exceeding \$249) - OCO	Prohibited. No Exception. . May not purchase with the PCard.
Gasoline/Fuel/Oils	Prohibited for fuels purchased for rented vehicles or non-University owned vehicles (Avis, Hertz, etc.) Can only be purchased with a PCard when gas is for State Vehicles or for Facilities Maintenance.
PayPal	Prohibited. No Exception.
*Congratulatory & Condolences Telegrams, Greeting Cards & Flowers	Prohibited. No Exception.
*Decorative Items (Globe, Statues, Potted Plants, Picture Frames)	Prohibited. No Exception.
*Cash, Money Orders, or Brokers	Prohibited. No Exception.
The University of West Florida and the UWF Cashier's Office	Prohibited. No Exception. The University is charged a handling fee when the PCard is used to pay the University.
Furniture	Allowed only for an item under \$1000. PROCUREMENT SERVICES Agents must give prior written approval.
*T-Shirts, Promotional Items, Gifts	Can only be purchase if Student Fees and specified Grant Account monies are available. (Attach Grant page to receipt).
*Food, Banquets, Pastries, Refreshments	Can only be purchased if Student Fees and specified Grant monies are available. (Attach Grant page to receipt).
*Entertainment, Field Trips	Can only be purchased if Student Fees and specified Grant monies are available. (Attach Grant page to receipt).
*Awards, Plaques, and Document Frames	Can only be purchased if OHR Award Funds, Student Fees, or specified Grant monies are available. (Attach Grant page to receipt).
*Other	Other restricted items (such as barbershop charges and lottery tickets).
*Heaters, Fans, & Appliances	Must receive prior written approval from Facilities Services.
Cell Phone Equipment, Cell Phone Charges	Prohibited. No Exception. The University accepts no responsibility for the purchase of cell phone equipment, cell phone charges, or any charges for contract cancellations or delinquent payments to a cell phone provider.

APPENDIX B - Tax Exemption Certificate

00028

 **Consumer's Certificate of Exemption**
Issued Pursuant to Chapter 212, Florida Statutes

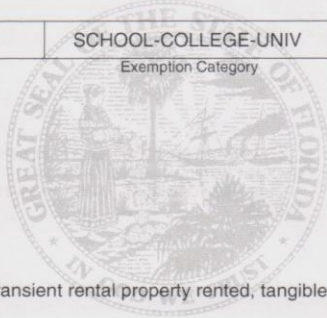
DR-14
R. 04/05
11/20/07


85-8012708276C-6	01/12/2008	01/31/2013	SCHOOL-COLLEGE-UNIV
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

UNIVERSITY OF WEST FLORIDA
11000 UNIVERSITY PKWY
PENSACOLA FL 32514-5732

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



 **Important Information for Exempt Organizations**

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

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Revised: 3/19/2008