

Purchasing Card User's Guide



Note: sample shown is for example only, not exact card design.

Revised August 2020

WESTERN NEW ENGLAND UNIVERSITY PURCHASING CARD

USER'S GUIDE

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1. OVERVIEW OF PURCHASING CARD PROGRAM

PURPOSE

The Western New England University Purchasing Card program is designed to dramatically improve efficiency in purchasing low dollar goods and services for University use from suppliers that accept the MasterCard© credit card. Some examples of target purchases intended for this program include:

Conference Registrations
Domestic flights
Other University-related travel expenses, including meals, cabs/Uber, hotels, etc.
Online Staples and/or WB Mason ordering
General office supply purchasing
Subscriptions Reprints of Journal Articles
Books
Maintenance and repair materials

The Purchasing Card may not be used for personal purchases, or as personal identification, under any circumstances.

BENEFITS

The use of this Purchasing Card will:

- Allow employees to obtain certain goods and services faster and with greater ease.
- Reduce paperwork and processing time in the employee's department, as well as in Purchasing and Accounts Payable.
- Enable employees to be more efficient and to focus on the value-added aspects of their jobs.
- Provide cost savings through consolidated payment (one monthly payment to Bank of America MasterCard, versus multiple supplier payments).

Important benefits for suppliers include:

- Receiving payment in as few as three business days
- Elimination of invoicing and collection activities
- Fewer trips to the bank (the payment is made to their account by the MasterCard system)

THE CREDIT CARD COMPANY

The University has chosen Bank of America to provide credit card services for this program. Bank of America will generate management reports and other usage information.

2. WHERE TO GET HELP

BANK OF AMERICA

To report a lost/stolen card call (877) 451-4602. The cardholder must call Bank of America immediately upon discovering that the card has been lost or stolen. Help is available 24 hours a day. Also notify the University's Purchasing Card Administrator as early as possible on the first business day during normal business hours at (413) 782-1747.

Bank of America Customer Service, or general assistance: (888) 449-2273

For disputed charges (**not** a lost or stolen card): (800) 300-3084 or (800) 442-1043

To dispute a transaction that has appeared on your statement:

1. Contact the vendor first to ensure that it is not your charge. The vendor could be using a different name for processing, another staff member asked for the purchase to be made, or your card number was left on file.
2. If the transaction is not yours, you have contacted the vendor and they will not remove the charge, fill out a "Transaction Dispute/Retrieval Form" found in the Appendix of this booklet.
3. Call the number above for the Disputed Charge department. If they ask for the information to be faxed, see #4 below.
4. Fax the **signed** form along with the "Accounting Code Detail report" with the item circled to the Fraud Department of Bank of America at **(888) 678-6046** and send the originals to Procurement Services.

UNIVERSITY PROCUREMENT DEPARTMENT

Arlene Rock, Director of Administrative Services
Purchasing Card Administrator
CUB 222
Email: Arlene.Rock@wne.edu
Phone: (413)782-1538
Fax: (413)796-2020

The Purchasing Card Administrator provides support and assistance to cardholders, campus departments, etc.; distributes and processes new card applications, processes changes in cardholder information (name, mailing address, increase or decrease card limits, etc.) schedules training, and updates the User's Guide. Additionally the Administrator works with suppliers that do not currently accept MasterCard and facilitates the negotiation of volume discounts with heavily used suppliers (where contracts have not previously been negotiated).

The Procurement distributes the monthly credit card statements. It is the responsibility of the GRAM Account Manager or individual cardholder, if set up in GRAM, to update the general ledger account number per transaction before the monthly deadline provided by University Post monthly.

3. CARDHOLDER POLICIES AND PROCEDURES

OBTAINING A CARD

To qualify to obtain a purchasing card an employee needs to get authorization from a supervisor, and should intend to use it on a regular basis. The supervisor should contact the Program Administrator in writing (email is acceptable) to start the process.

ACTIVATING YOUR NEW CARD (OR REPLACEMENT FOR EXPIRED CARD)

When you receive your new ProCard (or a replacement if a card expires) the bank will provide a sticker with the phone number to call to activate the card. During the call you'll be asked for a **verification code** which is: **137821747** for *all* campus cardholders.

At this point you also have the option of choosing a PIN. Be sure to listen to all options when calling the activation number since if you miss the opportunity to choose a PIN at that point, the bank will then assign one to you that cannot then be changed.

KEEPING YOUR CARD SECURE

Always keep the card in a secure place. Just as you would keep your personal credit card, treat it as if it were cash. **DO NOT ALLOW ANYONE ELSE TO USE YOUR CARD, AND UNDER NO CIRCUMSTANCES ARE YOU TO ALLOW ANYONE ELSE TO TAKE YOUR CARD OFF-CAMPUS.**

SALES TAX EXEMPTION

It is the responsibility of the cardholder to ensure that sales tax is not charged when making a purchase with the Purchasing Card. If you are charged tax in error, you must request a credit from the supplier as soon as possible after discovering the error.

The University is usually exempt from ALL sales taxes, even when purchasing items from out-of-state suppliers because the application of sales tax is determined by the location of the buyer, not the seller.

However, the University is responsible for tax on meals, gas (when used for rental cars or a University vehicle), lodging, and on rental cars.

The University has a MA Sales Tax Exemption Number: 11127624. A copy of the State's ST-2 is included in the Appendix. If a vendor requests proof of the University's tax-exempt status, please provide a copy of this form. Please contact the Purchasing Card Administrator at (413)782-1747 or the Buyer at (413)796-2256, if you need additional help.

LIMITATIONS SPECIFIC TO YOUR CARD

Limitations are assigned to your Purchasing Card depending on agreements between the Card Administrator and the Department Head or Manager. Examples of types of available limits include:

- SINGLE PURCHASE LIMIT
- MONTHLY PURCHASE LIMIT
- NUMBER OF TRANSACTIONS DAILY
- NUMBER OF TRANSACTIONS MONTHLY

Please note that although specific limits are optional on card accounts, they may or may not be utilized, depending on the situation and cardholder needs.

(Note: There is also a Merchant Category Code [MCC] restriction on all University Purchasing Cards that specifically restricts cash advances).

RESTRICTIONS ON ALL CARDS

Your Purchasing Card *cannot* be used to purchase the following items:

Alcoholic beverages (in bulk; an alcoholic drink with an approved dinner charge is allowed)

Cash Advances

Capital equipment

*Computers, computer-related technology, or software

Construction or remodeling

Consultant, speakers, or entertainers

Controlled chemicals or hazardous materials

Fines, late fees or penalties

Firearms or other weapons

Furniture – new or used

Gift cards or gift certificates

Honorariums or stipends

Independent contractors

Maintenance agreements

Personal purchases (purchase must be for the use and benefit of the University)

Services (companies that are not incorporated **cannot** be charged to the credit card)

Tipping: while tipping is allowed whenever the card is used (obviously in appropriate situations), tipping must *always* stay within the University-set limits; all incidents of overtipping must be reimbursed back to the University in the cycle they were incurred, and a deposit slip showing the reimbursement attached to that cycle's ACD report

ADDITIONAL PURCHASING GUIDELINES

CONTRACTS: When a University contract (through MHEC or E&I) is available, the contracted supplier should be used. Contact Procurement Services to determine what contracts are available.

PREFERRED SUPPLIERS: A list of "preferred suppliers" is being developed for this program. The list will include suppliers who are willing to accept our Purchasing Card to eliminate the invoicing and collection processes. If you frequently purchase items from a supplier and are not currently receiving any discount, please contact the Procurement Services to discuss the possibility of a new contract.

QUOTES/BIDS: For all transactions of \$5,000 or over, the ProCard should not be used unless prior authorization from the Purchasing Card Administrator is arranged. In those rare cases when it is allowed, the cardholder *must* be sure to provide three (3) competitive quotes or bids for the purchase. If the vendor is sole-source, or there is another valid reason why quotes or bids cannot be acquired, please be sure to notify the Purchasing Card Administrator with a comment added to the ACD report when it's returned, or entered into the description field of the transaction in GRAM by an Account Group Manager overseeing your account online (there should be at least one in every department).

*In the event that computer equipment or software needs to be purchased, and timing is an issue, a Purchasing Card can be used *only* with the express, written permission of the Assistant VP of Information Technology.

Also, per the OIT Department: please refer to the WISP policy located on the OIT page of the University website for details on computer and software purchasing procedures.

USING THE INTERNET:

Many companies offer the option of making purchases online. Purchasing Cards may be used to make these types of purchases as long as care is taken in at least these areas:

- Make sure that the company is a bona fide company (i.e. someone you were doing business with previously, that now has a webpage). Take the time to check out the company through the Better Business Bureau or other company-listing website.
- If supplying your card number ensure that it is encrypted in an acceptable manner (i.e. the location is “https://www...” and/or you see a lock in the corner of your screen.) If the information is not encrypted, or if you are not comfortable giving your card number online, many companies offer the option of placing the order online and then calling to provide the card number after the order has been placed. Only give out a card number when calling a company, and never give out the number to someone who calls you.
- As with other purchases, the cardholder is ultimately responsible for purchases made with their card and is therefore responsible to determine whether a website is the most appropriate method to use to make a given purchase.
- Cardholders must follow any guidelines set within their department for online purchases.
- Please notify the Purchasing Card Administrator or Buyer when you begin using a company's website so that Procurement can maintain up-to-date information on websites that are available for purchases.
- Always be sure to print out a paid receipt or invoice at the time of the transaction to provide along with the ACD report at the end of the cycle.

AUTOMATIC RENEWAL

A new Purchasing Card will be delivered directly to you every 2-3 years at your University address provided to the bank when your account was created. If you do not receive a card before your current one expires please contact Procurement Services, or you can call Bank of America Customer Service at (888)449-2273. All new cards need to be activated. Call the number found on the activation sticker on the new card and follow the prompts. Your company ID will be the last four digits of your Social Security Number. They may also ask for the company verification code (see section three for specifics on activating the card).

CHANGING CARD LIMITS & UPDATING CARDHOLDER INFORMATION

The limits on your card and other information such as address phone, etc. may be changed by contacting the Purchasing Card Administrator. Limits must be signed off by the department head and approved by the Administrator.

TERMINATION OF EMPLOYMENT

Your card remains the property of Bank of America and must be surrendered *immediately* upon termination of employment, or upon request for any reason by an authorized person (such as your supervisor or the Purchasing Card Administrator).

4. HOW TO USE THE PURCHASING CARD

Please note the cardholder is the only person authorized to make purchases using the cardholder's card. Giving your card or card number to another person to make a purchase, or using someone else's card may result in disciplinary action (including but not limited to revocation of your card and/or termination of employment).

PURCHASES IN PERSON

GENERAL

The University does not encourage personally visiting a vendor to complete a purchase. However, there may be times when it does become necessary to visit the vendor to make the final selection and this is allowed. Whenever possible during a visit, please arrange to pick up the item(s) and bring them back to campus. If the item(s) are too large or bulky, try to arrange to have the purchase shipped to the University, FOB Destination (the vendor pays the shipping and is responsible for any damage during shipment). Have goods shipped directly to your campus address via UPS, FedEx, or other method suitable for the purpose. Remember to give the supplier your name, department name, address, and complete delivery instructions.

- Follow proper internal procedures specific to your department to obtain authorization to make the purchase.
- Determine whether the Purchasing Card is the most appropriate tool to be used for this purchase (check the list to make sure it's not a restricted item, and determine whether a University contract is available).
- Be certain that the total amount (including any shipping, handling postage, freight, etc.) will not exceed your card's single purchase limit.
- Determine that the price quoted is the best you can obtain.
- Ensure that no sales tax is charged.
- Obtain a receipt at time of purchase.
- If direct shipment is not possible, and a specific method has not been set up for your department, please use the following address:

Western New England University Central Receiving
Attn.: *Your Name and Department*
1215 Wilbraham Road
Springfield, MA 01119

- If this is not done correctly your goods may be shipped back to the supplier as undeliverable.
- Follow your department's instructions regarding recording the purchase and place the receipt in a secure place.
- When receiving the goods, whether via direct delivery or through the Mail Services (Campus Post Office) always retain all boxes, containers, special packaging, packing slips, etc. until you are certain you are going to keep the goods. The cardholder is responsible to inspect the goods upon arrival. Refer to the section on RETURNS for instructions about returning an item.

PURCHASES BY PHONE, FAX OR MAIL

PHONE

A faxed or e-mailed copy of an invoice or receipt is required when placing a telephone order. A copy of an invoice or receipt can be used until an original is obtained.

Remember that the cardholder is the only person authorized to place the order. You may, when necessary, have someone else pick up the goods (the person picking up the items should only sign shipping or receiving papers, not the credit card slip).

PROCEDURE

Follow the applicable instructions for making purchases in person, including shipping/delivery. In addition:

- When you call, state that you are calling from Western New England University and that you will be making your purchase on a MasterCard Purchasing Card.

- Emphasize that the University is exempt from sales tax (See Appendix for the University's sales tax exemption information).
- Record the name of the person taking the order, place the order, and give the supplier your Purchasing Card number and expiration date.
- Give the supplier your name, department name, phone number and complete delivery instructions (as indicated in the previous section).
- Request that a receipt and/or packing slip be enclosed with the purchase.

FAX

Follow the applicable steps in the Purchases in Person instructions.

Retain a copy of the order form and fax confirmation (if available) for your records.

You are urged not to mail the original to the company, so as to prevent duplication of the order. If the company requires that the original be sent, be sure to clearly mark "Confirmation: order placed by fax".

MAIL

Follow the applicable steps in the Purchases in Person instructions.

Retain a copy of the order form and the address it was mailed to, and request that a receipt be sent to you for your records.

OTHER FORMS TO COMPLETE

When using the Purchasing Card there is no need to submit any other form to Procurement Services. If an unnecessary form such as a PO Requisition is submitted to Procurement Services for something bought using a Purchasing Card and a duplicate shipment is received (or other problems occur) the cardholder is responsible for resolving the issues.

In cases where the cardholder is responsible for the error, they may be required to personally pay for excess charges caused by the duplicated order (including paying for the full order if it cannot be returned, or payment of the restocking fee).

It is very important that you document all purchases using your Purchasing Card. All order forms, packing slips and credit card receipts must be available to submit to Accounts Payable at statement time.

RETURNS, DAMAGED GOODS, CREDITS

If goods purchased with a Purchasing Card need to be returned, the cardholder should work directly with the supplier. Here are some tips:

- Always retain all boxes, containers, special packaging, packing slips, etc. until you are certain you are going to keep the goods. Some items, such as software or fragile pieces cannot be returned without the original packaging materials.
- Read all enclosed instructions carefully. Often a phone number and other instructions are included on the packing slip and/or receipt.
- Many suppliers require you to obtain a "Return Authorization Number" before they will accept a return. If you neglect to obtain this number when it is required, the package may be refused and/or no credit issued to your account.
- In some cases there is a restocking fee (usually a percentage of the purchase price). If the supplier is completely responsible for the error or problem you should not have to pay a restocking fee or other fee. However, if they are not fully responsible, you may have to pay it.
- If you need help in packaging goods for return, assistance is available through the Mail Services (Campus Post Office) at (413)782-1509.
- Lastly, make sure that the charge for the returned item(s):
 - Never appears on your monthly statement, or
 - Is credited properly
- If this does not happen, refer to DISPUTED TRANSACTIONS for instructions on how to resolve the problem.

5. DISPUTED TRANSACTIONS

Items that appear on the monthly Purchasing Card Statement from Bank of America, or are seen online on the GRAM website, may be disputed as long as the disputed transaction is reported to Bank of America within 30 days after the statement closing on the 28th of any given month.

If a charge is not recognized by the cardholder, or there is another issue with a specific transaction, the cardholder should first attempt to resolve the problem with the vendor. Normally a vendor will be more than willing to work to resolve a dispute or disagreement.

If the vendor is unwilling to work with a cardholder, or unwilling to return communications, the first call to the bank should be to the Corporate Customer Service line at (800)822-5985 (choose option #2). They'll work to help resolve things between the cardholder and the vendor without "dramatic" steps.

If the problem cannot be resolved this way a cardholder can then opt to call Bank of America's Fraud Claims line at (800)714-5923. Incidentally, this department of the bank is only open Monday-Friday, 8:00-8:00. They will ask for specific information, so please have everything in front of you when you make the call.

Very rarely the bank *may* require you to submit a signed "Transaction Dispute/Retrieval" form to Bank of America via fax or mail (the bank will provide access to the form if necessary). A copy of the form should also be sent to the Purchasing Card Administrator in Procurement Services in the Campus Utility Building (CUB). If emailing, "cc" the Purchasing Card Administrator.

During Bank of America's investigation of the request they will issue an immediate credit to the Purchasing Card account in question for the disputed amount. When the investigation is complete, you will be notified of the resolution. If you are not satisfied with this resolution, please contact the Purchasing Card Administrator immediately.

6. INSTRUCTIONS FOR SIGNING UP FOR TEXT OR EMAIL ALERTS FROM BANK OF AMERICA, AND FOR OBTAINING/CHANGING A CARD PIN

TEXT & EMAIL ALERT INFO

Bank of America offers an “alerts” program to all cardholders. Once a cardholder creates a profile in the Global Card Access site they can opt to have the Bank notify them to a number of account alerts, including suspicious activity, low card balance, if and why a purchase/transaction would be declined, etc. This is extremely useful for cardholders, especially those traveling, and it prevents having the card be put on “hold” due to suspicious activity with the Bank not being able to contact the cardholder. The cardholder can then text the bank back to confirm the legitimacy of the transaction, or otherwise clear up the issue, allowing the bank to keep the card activated.

The Global Card Access site for PIN and alert info can be reached using either of the links below:

<https://cardportal.works.com/>

Or:

www.bofam1.com/globalcardaccess

To register, you’ll need your card number, your name as it appears on the card, the security code (aka the CCV code on the back of the card), and a verification code as well. That verification code is **137821747** for *all* cardholders. The system seems to be very particular in regards to not only what info is entered, but *how* it’s entered, so a few hints to keep in mind are:

- Info must be entered using all CAPS
- You’ll need your ProCard with you when registering to ensure accuracy on the card number, expiration date, exact spelling of name, and the CCV code from the back
- If you attempt to sign in unsuccessfully too many times they system will lock you out; if this happens, you must contact Bank of America to unlock you
- Once the registration is complete, the system will automatically bring you back to the login screen and you’ll need to log in to access the full site
- After logging back in you can then set up text alerts, confirm your chip card PIN, etc.
- You *cannot* change your PIN from the site; you must call the activation number for any changes

INSTRUCTIONS ON OBTAINING OR RESETTING A PIN

All campus credit cards issued through Bank of America are “chip” type cards, and require a PIN at many locations for purchasing. The government has mandated that *all* vendors require a PIN when chip cards are used, and by 2021 it most likely will be required at all locations whenever you use your ProCard.

The bank has a simple way for cardholders to reset their PIN if it’s lost or forgotten. If you do have a lost, forgotten, or never-knew-it-existed PIN, please follow these steps to reset it:

- Call **(888)233-8855**
- Have these three pieces of information available:
 - Your full ProCard number
 - The campus verification code (**137821747**)
 - The phone number affiliated with your ProCard account, which is your 10-digit office phone number
- Listen to the prompts, choose the one to set your PIN

This can be done again in the future if necessary, or if you want to opt to change your PIN at any time.

For simply obtaining a forgotten PIN, you can use the above-listed Alerts website links and info, and can access your PIN at that same site. Be aware, though, that on the site the PIN is flashed one digit at a time, then disappears, so be ready to make note of the number as soon as it appears.

7. MONTHLY RECONCILIATION POLICIES AND PROCEDURES

Throughout the month the cardholder and/or assigned Account Group Manager can log into the GRAM (Bank of America's Global Reporting and Management) system to view transactions and update General Ledger account numbers. It is strongly suggested to maintain General Ledger account numbers throughout the month instead of waiting until the end of the month when the ACD (Accounting Code Detail) report is sent out.

CARDHOLDER RESPONSIBILITY FOR UPDATING ACCOUNT NUMBERS IN GRAM

There is a short period of time between when the ACD report is sent out and when they are expected back to Procurement Services, this does not provide much time to ensure a timely return. ***It is the responsibility of the cardholder or Account Group Manager to update General Ledger account numbers, Procurement Services will not be updating account numbers.*** The account numbers entered are used to import into the General Ledger, it is imperative to ensure the correct account number is used. The General Ledger account number is 19 digits long with 4 required "--": 2 digit fund, 1 digit location, 8 digit department/unit, 2 digit function and 6 digit object code. The format to enter the account number in GRAM is XX-X-XXXXXXXX-XX-XXXXXX. If a transaction is related to a grant or capital project please enter the Project ID in the comments field. The Project ID is an alpha numeric ID and has been provided to those who manage grants and capital projects by the Controller's Office.

POSTING TO THE GENERAL LEDGER AND VIEWING IN SELF SERVICE

The deadline to have all General Ledger accounts updated in GRAM is the 3rd business day of the month following the close of the ProCard's business cycle, no exceptions. The 4th business day of the month following the close of the ProCard's business cycle the report is created to download the ProCard transactions from GRAM to upload to the General Ledger, this ensures timely month end closing in the Controller's Office. Incorrect account numbers in GRAM by the deadline will result in individual cards being revoked. Once all the ProCard activity is posted to the General Ledger all ProCard activity will be available to view in Finance Self Service, this should be available by the 5th business day following the close of the ProCards business cycle.

SUBMITTING ACD REPORT TO PROCUREMENT SERVICES

ACD reports are sent out after the close of the Bank's cycle. A sample of the ACD report, which is generated by the System Administrator for each cardholder on a monthly basis, is located in the Appendix. All cardholder charges as shown on the ACD report must be reviewed monthly to ensure that a receipt or other acceptable documentation supports each purchase. All transactions must be approved by the cardholder and their supervisor (see WHO CAN APPROVE ACD REPORTS below), evidenced by a signature and date on the ACD report. All supporting documentation for each transaction must be attached to the ACD report, along with any other information required by University Procurement policies, such as names for all attending a meal. The deadline to submit to Procurement Services the fully approved ACD report with all required supporting documentation is the 5th business day of the month. Failure to comply with Purchasing Card policies or other related Procurement policies, may result in revocation of the card and/or termination of employment. You will be audited for compliance on a regular basis.

All transactions that are processed by University cardholders during the Bank's cycle will appear on this statement and each charge will appear in the Finance Self Service once the transactions are processed in the Controller's Office.

GRAM ACCESS

GRAM user access can be granted as requested. Account Group Managers need supervisory approval. The cardholder or Account Group Manager will be required to attend a short training session with the Purchasing Card Administrator. This access includes responsibility to make any changes to, and give online approval of, all transactions done with the card. The monthly ACD report will still have to be reviewed and approved by the cardholder's supervisor.

BANK CYCLE

The Bank cycle for the ProCard begins on the 28th and ends on the 27th of every month.

WHO CAN APPROVE ACD REPORTS

After the cardholder has determined that the appropriate receipt or other acceptable documentation is on file for each purchase on the statement, the ACD report *must* be signed off on by the following:

- The cardholder
- The supervisor of the cardholder *or* the person with budget authority for the account associated with the Purchasing Card transactions *or* a department's staff member authorized to approve ACD reports

RETENTION OF STATEMENTS & RECEIPTS

Receipts/invoices, packing slips (if available) and the ACD report are all to be forwarded to Procurement Services after reconciliation and supervisor approval.

It is *not* necessary for any cardholder or department to keep copies of the ACD reports, backup, or other information pertaining to the monthly ProCard purchases as that information is saved and available to view in the Procurement Services department, or their archive, at any time, provided that advance notice is given. This information is archived following University retention policies.

APPENDIX CONTENTS

- Sales Tax Exempt Certificate (ST-2) – Massachusetts
- Sales Tax Exempt Permit (Permit E) – Connecticut
- Sample of a monthly “Accounting Code Detail” report
- WNE University Purchasing Card Cardholder Agreement Sample



Commonwealth of Massachusetts
Department of Revenue
Christopher C. Harding, Commissioner

mass.gov/dor

Letter ID: L1778833024
Notice Date: December 3, 2018
MA Taxpayer ID: 11127624



CERTIFICATE OF EXEMPTION



WESTERN NEW ENGLAND UNIVERSITY AT
1215 WILBRAHAM RD
SPRINGFIELD MA 01119-2612

000258

Attached below is your Certificate of Exemption (Form ST-2). Cut along the dotted line and display at your place of business. You must report any change of name or address to us so that a revised ST-2 can be issued.

DETACH HERE



MASSACHUSETTS DEPARTMENT OF REVENUE

Form ST-2

Certificate of Exemption

WESTERN NEW ENGLAND UNIVERSITY
ATT WILLIAM KELLEHER
1215 WILBRAHAM RD
SPRINGFIELD MA 01119-2612

MA Taxpayer ID: 11127624
Certificate Number: 673220608

This certifies that the organization named above is an exempt purchaser under Chapter 64H, section 6(d) or (e) of the Massachusetts General Laws. All purchases of tangible personal property by this organization are exempt from taxation to the extent that such property is used in the conduct of the business of the purchaser. Misuse of this certificate by any tax-exempt organization or unauthorized use of this certificate by any individual will lead to revocation. Willful misuse of this certificate is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. This certificate is non-transferable and may be suspended or revoked for failure to comply with state laws and regulations.

Effective Date: January 4, 2019

Expiration Date: January 3, 2029



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
 25 Sigourney Street, Hartford, CT 06106-5032

**TAX EXEMPTION PERMIT ISSUED UNDER
 THE SALES AND USE TAX ACT**



In accordance with the provisions of the Sales and Use Taxes Act and the regulations thereunder, it is hereby certified that the charitable or religious organization named below is exempt from all sales taxes on purchases of tangible personal property made by it for the sole and exclusive purposes of the organization.

Permit No. E. **8745**

Date Issued **07/11/2011**

DUPLICATE

Western New England University
 1215 Wilbraham Road
 Springfield MA 01119

R. Nicholson

Richard Nicholson, Commissioner

This permit is NOT assignable or transferrable

OR-251 (Rev. 09/09)



Global Reporting and Account Management

Accounting Code Detail

Run Date: 10/29/19
Report ID: sd10020

Posting Date: 09/28/19 - 10/27/19

DANIEL J DIGLORIA, WESTERN NEW ENGLAND UNIVER
XX -0423
WESTERN NEW ENGLAND COLL, 1215 WILBRAHAM RD
SPRINGFIELD, MA 01119268415 USA
Internal Accounting Code: 10-1-21000080-60-610005

Posting Date	Transaction Date	Description	Expense Amount
09/30/19	09/26/19	PROFESSIONAL OFFICE SEWATERLOO,IA -50703	650.82
Expense Description	Controller		
Accounting Codes			
GL:	10-1-21000010-60-61150		
	5		
09/30/19	09/26/19	PROFESSIONAL OFFICE SEWATERLOO,IA -50703	650.82
Expense Description	Bursar		
Accounting Codes			
GL:	10-1-21000030-60-61150		
	5		
09/30/19	09/26/19	PROFESSIONAL OFFICE SEWATERLOO,IA -50703	650.82
Expense Description	Procurement		
Accounting Codes			
GL:	10-1-21000080-60-61150		
	5		
Total			1,952.46

Purchasing Card (“ProCard”) Cardholder Agreement

Western New England University has an agreement with *Bank of America* to provide authorized employees with a Purchasing Card (or “ProCard”) to purchase selected materials and services. Using the ProCard benefits the University and cardholder through:

- Prompt payment for supplies
- Reducing overall processing costs
- Decentralizing purchasing responsibility

The policies contained in this agreement and in the supplemental Purchasing Card User’s Guide (Guide) must be followed by all cardholders for conducting University business. Policy violations can result in revocation of the cardholder’s privileges and possible disciplinary action, up to and including termination. The most recent Guide can be found on the Procurement Service’s webpage <https://www1.wne.edu/procurement/accounts-payable/purchasing-card.cfm>. Cardholders are responsible for all policies and procedures in the most current Guide.

General Policy Guidelines:

Cardholder Definitions: ProCards are issued to authorized employees, at the request of one’s supervisor, and with the approval of the ProCard Program Administrator.

Ownership and Cancellation of the ProCard: The ProCard remains the property of *Bank of America*. It may not be transferred to, delegated to, or used by anyone other than the assigned cardholder. *Bank of America* and/or the University reserve the right to suspend or cancel cardholder privileges at any time for any reason. The cardholder will surrender the ProCard upon request to the University or any authorized agent of *Bank of America*. Attempted use of the ProCard or account after notice of its cancellation may be fraudulent and may cause *Bank of America* to take legal action against you.

Spending Limits: Each ProCard has a pre-set spending limit that may not be exceeded under any circumstances. (Exception: If an emergency increase of the card limit is required, a cardholder’s supervisor can contact the Program Administrator to have the limits increased, if deemed necessary.)

ProCard Abuse: Abuse of the ProCard will result in the revocation of the card and appropriate disciplinary action that may include termination. Policy violations include, but are not limited to:

- Purchasing items for personal use
- Transferring or assigning the ProCard to another individual
- Use of the ProCard by anyone other than the individual the card is assigned to
- Failure to return the ProCard when reassigned, terminated or upon request
- Failure to maintain proper records in accordance with the guidelines, or to provide said documentation in a timely manner
- Purchasing anything *not* allowed by University policy, including computers and computer-related equipment and/or software

AGAIN: NO PERSONAL EXPENSES ARE TO BE CHARGED TO THE PROCARD.

Usage: For additional specific guidelines, the cardholder must refer to the Guide which is distributed with the ProCard and by this reference is made part of this agreement. See Procurement Services webpage for the most recent copy, <https://www1.wne.edu/procurement/accounts-payable/purchasing-card.cfm>.

Receipts: It is the cardholder's responsibility to obtain transaction receipts from the supplier each time the ProCard is used. Individual receipts are to be reconciled and attached to the Accounting Code Detail report (ACD report) that is distributed by Procurement Services each month. They must be submitted back to Procurement Services within the timeframe noted on the cover sheet attached to the ADC report or no later than the first five (5) business days the month after the close of the ProCard's business cycle. Failure to provide receipts may result in the individual being held responsible for the expense and/or revocation of the ProCard. In addition, each cardholder will receive a monthly statement from the bank. This statement (not the ACD) is for the cardholder's records only, and is *not* to be returned to Procurement Services.

Disputed Items: It is the cardholder's responsibility to follow up on any erroneous charges, returns or adjustments and to ensure proper credit is applied on subsequent statements (ACD). The Guide contains specific procedures for handling dispute resolutions.

Protecting the University ProCard:

The ProCard is valuable property, and it is the responsibility of the cardholder to protect it from misuse by unauthorized parties.

Validation/Safekeeping: Call to activate your new ProCard immediately upon receipt, and sign the card on the back. If a card expires and is replaced, or a replacement card is issued for other reasons, please be sure to immediately shred the old ProCard. Make sure the ProCard is returned to you after each charge and verify that the returned card has your name on it. The University's ProCard should be treated the same way you would handle your own credit card: with caution, carefulness and discretion.

Lost/Stolen ProCards: If the ProCard is lost or stolen, contact Bank of America immediately at 888.449.2273, or if out of the US (or Canada) at 602.379.8753.

The undersigned cardholder has read the above agreement and the Guide and agrees to be bound by their terms and conditions.

Cardholder: _____ Date: _____

Program Administrator: _____ Date: _____