

DUKE UNIVERSITY

CORPORATE CARD

USER MANUAL



Corporate Card Services

August 2018

Dear Cardholder:

Welcome to the Duke University Corporate Card program. The card program is an innovative method Duke has undertaken to acquire goods and services. The Corporate Card program was initiated to design a procurement process that is easier and serves customers better.

The Corporate Card is a Visa product administered by Bank of America. The Corporate Card has been implemented to provide departments with a more efficient system for paying for goods & services (including travel & entertainment expenses). Purchases are charged directly to your departmental account number and appear on your monthly financial statements. Duke issues one payment each month for all Corporate Card purchases. Therefore, individuals ***do not*** have to and ***should not*** request reimbursement for any Corporate Card purchases.

The primary benefits of the system for departmental users are:

- acceptance by any supplier who accepts Visa;
- more timely purchase and receipt of goods;
- convenient method to pay expenses;
- increased information about transactions;
- improved supplier relations; and
- a reduction in paperwork.

The Corporate Card is administered by Card Services. Our department serves as your primary contact for questions or issues related to your Corporate Card. You may contact us at:

Corporate Card Services

Phone: 681-0648

Fax: 681-9062

E-mail: corporatecard@duke.edu

Campus: Box 104139

Physical

Address: American Tobacco Campus, Washington Building,
324 Blackwell Street, Suite 1000
Durham, NC 27701

We hope you will enjoy the benefits of using your Corporate Card.

Sincerely,

Card Services

Table of Contents

Cardholder Responsibilities	1
How to Make a Purchase	3
Credit Card Security Tips	4
Transaction Limits and Cardholder Profiles	5
Unauthorized Purchases	6
Corporate Card Insurance	7
Department Administrator & WORKS Documentation Responsibilities	8
Frequently Asked Questions	11

Appendix

General Ledger Account Documentation Requirements

WORKS Software and Business Flow

MCC Mapping

User Profiles

Corporate Card Missing Receipt

Statement of Disputed Items

Corporate Cardholder Application

Departmental Set-up Form

Direct Pay Permit 209

Direct Pay Permit 468

Duke's Energy Star Program

Contact Information

Cardholder Responsibilities

Issuance of a Corporate Card is a relationship of trust between cardholders, departments, and the University.

Before using the Corporate Card, determine if it is the appropriate purchasing method. Generally, the Corporate Card can be used for most purchases of goods & services up to \$1,500, and travel and event-related transactions up to \$3,000. A manual authorization is required for transactions in excess of these limits. Contact Card Services for a manual authorization prior to initiating the purchase. **The Corporate Card is the preferred method for travel and event-related transactions.**

- The Corporate Card is strictly for University business. **No personal use of the card is permitted.**
- The Corporate Card is for use by the approved cardholder **only**. The card is **not** transferable between individuals and should not be used by another person, even with your permission.
- The Corporate Card may be used in person, by mail, telephone, fax or secure Internet website.
- Cardholders should not ask vendors to split transactions in order to avoid exceeding their cardholder limits.
- Cardholders should inform suppliers that you are a Duke employee and will be paying with a Visa, (the Corporate Card). State that Duke is exempt from North Carolina sales tax. Cardholders should provide suppliers with a copy of Duke's North Carolina Direct Pay Permit. Duke University & Duke University Medical Center card holders should use Direct Pay Permit No. 209. Duke University Health System employees should use Direct Pay Permit No. 468. Facsimiles of Duke's tax exempt certificates can be presented or faxed to a supplier and are available to all cardholders (See Appendix). However, North Carolina no longer exempts, at the point of sale, purchases involving prepared food and beverage sales as well as motel, hotel or other accommodation rentals. Vendors should charge sales tax on these items.
- Cardholders should obtain receipts for all purchases made with the Corporate Card. This documentation is required by the IRS and/or granting agencies.
- **Original receipts**, with sufficient detail, including your fund code should be turned in to your department administrator in a timely manner. **If your department administrator does not update transactions with sufficient documentation within 30 days, cardholder privileges may be suspended.** The same information that is required on Miscellaneous Reimbursement and Travel Expense Forms is required for documentation of Corporate Card purchases. (Refer to Appendix for General Ledger Account Documentation Requirements).

Cardholder Responsibilities (continued)

- Cardholders must adhere to compliance guidelines established by their department.
- Cardholders **should not** receive cash back for any refunds or exchanges. Refunds or exchanges must be credited to the Corporate Card.
- Cardholders are required to forward their monthly statements to their department administrators upon receipt.
- Cardholders **should not** request reimbursement on a Miscellaneous Reimbursement Form or Travel Expense Form for any Corporate Card expenses.
- Cardholders must report lost or stolen cards immediately to their department administrators and Card Services at 681-0648 during normal business hours. On weekends and evenings, cardholders should immediately report a loss or theft to Bank of America at 1-888-449-2273; department administrators and Card Services should be notified the next business day.
- Cardholders must return cards to their department administrators upon leaving Duke or changing departments.
- Timely respond to all requests for information from Card Services.

How to Make a Purchase

The Corporate Card may be used in person, by mail, telephone, and fax and secure Internet website.

Follow these procedures when using the Corporate Card:

1. Identify yourself as a Duke employee.
2. Ask if the supplier accepts Visa.
3. Tell the supplier Duke is exempt from paying **North Carolina** sales tax at the point of sale. If the supplier requires proof, present or fax the facsimile of Duke's sales tax Direct Pay Permit. (Appendix) If, in spite of your efforts, you are charged **North Carolina** sales tax, obtain an itemized receipt that clearly shows the sales tax paid. Mark the amount of sales tax paid and forward the original receipt to your department administrator. Notify Card Services at 681-0648, so that the supplier can be contacted regarding Duke's sales tax exemption status for future purchases. **Note: North Carolina no longer exempts, at point of sale, purchases involving prepared food and beverage sales as well as motel, hotel or other accommodation rentals. Vendors should charge sales tax on these items.** The department administrator can reconcile these charges in the WORKS system at a later time. Duke is responsible for paying excise tax associated with vehicle rentals.
4. If the supplier requests a billing address, provide the Box number, City, State and Zip Code for your work address. The transaction will be declined if the address you provide does not match the one that Bank of America has on file. Do not give the address of Card Services or Financial Services.
5. Order the desired goods or services and confirm the total cost, including shipping and handling.
6. Give the supplier the Corporate Card number and expiration date.
7. Obtain receipts for **ALL** purchases made in person, by mail, telephone, fax, or secure Internet website.
8. Specify delivery instructions, including the information that must appear on the shipping label. (Tell the supplier that the Corporate Card number should not be displayed anywhere on the outside of the package.)

Credit Card Security Tips

The Corporate Card should always be treated with *at least* the same level of care and security cardholders treat their own personal credit cards. Cardholders should keep the Corporate Card in a secure location and guard the Corporate Card account number carefully.

- **Always know where your card is.** If you cannot find your card, expect the worst. Have your account canceled and request a new card. Departments retaining cards in a central location should keep the cards locked in a secure area. The cards should be stored separately from the cardholders' applications or any other documents that contain personal information about the cardholders.
- **Review your statements carefully.** Cardholders should review their statements when they receive them and compare the charges that appear on their statements with their receipts to ensure all the charges are valid.
- **Conduct business with reputable companies.**
- **Do not send your full 16 digit account number and expiration date to anyone via email.** Email is not a secure method of correspondence without encryption. When sending emails to corporatecard@duke.edu, please only include the last **four** digits of the account number.
- **Inform merchants that they should not store your credit card information for future purchases.**
- **Ensure websites you use to make purchases are encrypting your credit card information.** When a supplier's website utilizes encryption, there will be a small picture of a closed lock to identify the increased security. Another method to determine if encryption is being used is to check the URL of the current page of the website. If the URL begins with <http://>, the page is **NOT** encrypted. If the URL begins with <https://>, the page is encrypted.
- **Be aware of phishing (pronounced 'fishing') schemes.** Phishing is exactly that, fishing for information (e.g. personal credit card information, personal bank account information, social security number, etc.) The most common method of phishing is through fraudulent emails claiming to be from your bank or another institution that already has your personal information. The email requests that you confirm your information. This information can be used fraudulently to make unauthorized purchases on your credit cards, access your bank account, or for identity theft.

Transaction Limits and Cardholder Profiles

Transaction limits depend on the individual's **cardholder profile** as defined below. Your Business Manager determines your card user profile.

Purchasing I	Purchasing II	Purchasing & Travel III	Purchasing & Travel IV	Travel V
\$20,000 Cycle	\$10,000 Cycle	\$20,000 Cycle	\$10,000 Cycle	\$20,000 Cycle
\$ 7,500 Daily	\$ 2,500 Daily	\$10,000 Daily	\$ 7,500 Daily	\$10,000 Daily
\$ 1,500 Single Purchase	\$ 500 Single Purchase	\$ 3,000 Single Purchase	\$ 2,000 Single Purchase	\$3,000 Single Purchase
20 Daily Transactions	10 Daily Transactions	20 Daily Transactions	20 Daily Transactions	20 Daily Transactions

If you foresee exceeding your transaction limits with a particular transaction, contact your Business Manager. If the Corporate Card is the appropriate tool for the purchase, the Business Manager should send an email to corporatecard@duke.edu to obtain a manual authorization for the transaction. The email should include:

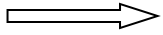
1. Cardholder's name,
2. Last four digits of Corporate Card number,
3. Vendor,
4. Amount of the transaction,
5. Business purpose, and the
6. Date of the transaction

Card Services will request approval from Procurement Services, if applicable, for the transaction to be processed with the Corporate Card.

Unauthorized Purchases

Personal Use	No personal use of the Corporate Card is permitted. This is considered a fraudulent transaction.
Single Purchases of Goods Exceeding \$1,500	Any purchase of goods or services exceeding \$1,500 should be processed using a Purchase Order or a manual authorization.
Single Purchase of Travel or Event related expenses exceeding \$3,000	Any purchase of travel or event related expenses should be processed using a Purchase Order or a manual authorization.
Splitting Transactions	Transactions should not be split to avoid exceeding cardholder limits, the \$1,500 goods and service limit or the \$3,000 travel and event related expense limit.
Medical/Surgical supplies for use in hospital or clinical care areas	A Purchase Order should be used for these types of purchases.
Leases & Long Term Rentals (a year or more)	Long-term rentals for space or equipment for more than a year are not permitted.
Capital Equipment	Capital is considered any equipment, furniture, or software with a unit cost of \$5,000 or more and, with a useful life of one year or longer.
Controlled Substances	Controlled substances should only be purchased by Departments with a DEA license. A Purchase Order is required for these types of purchases.
Animals	Federal and State Law mandates all animal purchases must be processed through the DLAR.
Weapons/Ammunition	Due to registration laws, these should not be purchased with the Corporate card.
Payments to individuals, consultants, and employees	These expenses can be taxable income, which will be reported to the IRS on Form 1099. A Purchase Order should be requested for these expenses.
Purchases of electronics or appliances that are not compliant with Duke's Energy Star Program.	For additional information see www.procurement.duke.edu

Corporate Card Insurance



PLEASE REMEMBER - Corporate Risk Management (Box 104143) must be copied on all Claims with Visa. Failure to comply with this procedure may result in a card suspension. For additional coverage information, please visit the Corporate Risk Management website: <http://finance.duke.edu/insurance/>.

Department Administrator Responsibilities

- Business Managers will determine who should be issued a Corporate Card. The Department Administrator should complete card applications appropriately. **Only Duke Employees can be cardholders. Bank of America does not extend any liability coverage to cardholders that are non-Duke employees.**
- Designate default cost objects for all departmental cardholders.
- Review Corporate Card transactions and management reports to ensure that the Corporate Card is being used appropriately.
- Reconcile cardholders' statements with receipts.
- Departmental review process - Corporate Card transactions must be approved by the cardholder's immediate supervisor or a senior official in the department (e.g. Department Chairs should have transactions approved by their Dean and Deans should have transactions approved by an official in the proper Management Center.) The approval authority may be delegated, with the understanding that the individual will report any findings or gross observation to a senior official in the department.

If the delegated approver is a WORKS administrator who is employed in an administrative support capacity, a second review or approval by a senior departmental administrator is required. The second review may take place as part of the monthly review and approval of the department's financial statements and must be documented by the approver's signature and date approved. Documentation of the review must be retained in the department.

Under no circumstances may a WORKS administrator, who is a cardholder, approve his own transactions, or those of a supervisor.

Corporate Card approval can be conducted/demonstrated by the following:

- Approver reviews, initials, and dates a paper copy of the Corporate Card statement on a monthly basis
- Approver reviews, initials, and dates a WORKS report listing cardholder transactions and the associated business purpose on a regular (monthly or quarterly) basis
- Approver, designated by the department and authorized by Card Services to be the WORKS administrator, approves the transactions on-line.

The procedure surrounding the department's approval process must be documented in the department. The department is responsible for maintaining written proof of review/approval in accordance with either the University's or Health System's retention guidelines.

For additional information see GAP 200.024 (Appendix)

Department Administrator Responsibilities (continued)

- Identify any receipts that clearly show North Carolina sales tax paid and reclassify the sales tax amount to account **1001000 - 146100** for Duke University and Duke University Medical Center, or **1001000 - 146300** for Duke University Health System.
- Complete a “Statement of Disputed Items” form and fax it directly to Bank of America at 1-888-449-2273 if a problem with a transaction arises or an error appears on a statement. (Appendix)
- Transactions in a billing cycle (Approx. 9th through the 8th of the following month) are posted to the general ledger at the end of each fiscal month when the following have been completed:
 - The transaction is assigned to appropriate accounting codes; and
 - The business purpose is documented.

Cardholder privileges can be suspended if transactions are not cleared within 30 days.

- Retain required itemized receipts for IRS purposes in the department for a period of seven years from the end of the fiscal year in which the transaction occurred. These receipts should be stored in each department.
- Retrieve cards from employees who leave Duke, change departments, or move to a job within the same department in which they will no longer require a Corporate Card. Destroy the card and send an e-mail message to corporatecard@duke.edu indicating department name, cardholder name, the last four digits of the cardholder’s account number, and the reason for canceling the account.

WORKS Documentation Requirements

- Document all business-related meal transactions in the “Notes” section of WORKS. Ensure that the date, the location, the business purpose of the meeting, and the names of the attendees are provided.

Business meals differ from entertainment in that business meals require a specific agenda, the food is incidental to the business conducted, and alcohol is not consumed. Refer to appendix on General Ledger Account Documentation Requirements.

- Document all monetary and tangible gift/award transactions in the “Notes” section of WORKS.

Department Administrator Responsibilities (continued)

WORKS Documentation Requirements (continued)

Monetary gifts (gift certificates and gift cards) require the following documentation:

- Approval of the appropriate Dean, Director or Department Head
- Recipient name(s)
- Recipient(s) social security number(s) or Duke unique ID
- Value of gift certificate provided to each recipient
- Business purpose
- Indicate whether the department or the individual is responsible for any applicable taxes.*

* Duke employees – all gift certificates are taxable

If the recipient is not a Duke employee, provide their permanent mailing address in addition to the above documentation. This information is required for 1099 tax reporting.

All monetary awards are reportable to the recipient regardless of the dollar value.

Tangible gifts to Duke employees require the following documentation.

- Approval of the appropriate Dean, Director or Department Head
- Recipient name(s)
- Recipient(s) social security number(s) or Duke unique ID
- Value of the gift
- Business purpose
- If taxable, indicate whether the department of the individual is responsible for any applicable taxes.**

** Gifts and awards with a Fair Market Value equal to \$100 or greater are taxable to the recipient. For additional information regarding the University and Health System's Gift Policy, please see <http://www.hr.duke.edu/recognition>.

If the recipient of a tangible gift is not a Duke employee, please provide the following documentation:

- Approval of the appropriate Dean, Director or Department Head
- Recipient name(s)
- Value of the gift
- Business purpose

Frequently Asked Questions

- **What if a cardholder leaves Duke?**

The department administrator should retrieve cards from employees who leave Duke, change departments, or move to a job within the same department in which they will no longer require a Corporate Card. The card should be destroyed and an e-mail should be sent to Card Services at corporatecard@duke.edu immediately upon status change.

- **Will the Corporate Card have any impact on the cardholder's personal credit reference?**

No. The Corporate Card is a corporate (central-liability) card, not a personal (individual-liability) card.

- **Under what circumstances might a purchase using the Corporate Card be declined?**

The purchase will be declined if:

1. the cardholder has exceeded the designated transaction, daily or monthly credit limit,
2. the cardholder attempts to use the card for a blocked supplier category,
3. the incorrect expiration date is used,
4. the card has not been activated,
5. the card has expired, or
6. the card has been flagged as caution by Bank of America's fraud department.

- **What should I do if my Corporate Card is declined by the supplier?**

Contact your department administrator to verify that the information furnished to the vendor is correct. If correct, then contact Card Services by email at corporatecard@duke.edu or by phone at 681-0648.

- **What suppliers accept the Corporate Card?**

Any supplier who accepts Visa should accept Duke's Corporate Card. However, if the supplier accepts Visa, but is unwilling to accept Duke's Corporate Card, the cardholder should contact Card Services at 681-0648.

- **Who do I call if my Corporate Card is lost or stolen?**

Lost or stolen cards should be reported immediately to Bank of America at 1-888-449-2273, your WORKS Administrator, and Card Services at 681-0648.

Frequently Asked Questions (continued)

- **Is Duke considered exempt for payment of *North Carolina* sales tax to suppliers?**

Yes. Duke is exempt from paying North Carolina sales tax to suppliers for most purchases per the Direct Pay Permit Number 209 for Duke University and Duke University Medical Center, and Direct Pay Permit Number 468 for Duke University Health System. (Appendix) This information is printed on the Duke Corporate Card. Cardholders should request the sales tax exemption at the point of sale. *Note:* State and local sales taxes must be paid to merchants that prepare food and beverage services. In addition, taxes levied on hotel, motel, or other accommodation rentals must be paid to the vendor. The WORKS administrator will reconcile these charges in the WORKS system at a later time.

- **The supplier charged me North Carolina sales tax on my purchase. What should I do?**

If a cardholder pays North Carolina sales tax at the point of sale, the total amount of the charge will post to WORKS. The cardholder should obtain an original receipt showing the amount of North Carolina sales tax paid and forward it to the department administrator. The cost of the purchase will be distributed to the appropriate account code(s) and the amount of sales tax paid to the following account code: 1001000 - 146100 for Duke University and Duke University Medical Center, or 1001000 -146300 for Duke University Health System. Additionally, please notify Card Services at 681-0648. We will contact the supplier regarding Duke's sales tax exemption status for future purchases.

- **I would like to purchase an item that costs \$1800. Is it acceptable to split the charges to stay within the \$1500-per-purchase guideline?**

A cardholder should **never split charges** in order to avoid exceeding transaction limits. If a cardholder believes that limits should be adjusted, he or she should contact their Business Manager. If the Corporate Card is the appropriate tool to purchase, the Business Manager should send an e-mail to corporatecard@duke.edu detailing the vendor, amount, date, cardholder, and business purpose. Card Services will establish a manual one-time override with Bank of America. The vendor will need to call Bank of America at 1-888-449-2273 to obtain the authorization number.

- **What documentation is required in WORKS for meal transactions (non-travel related)?**

Document all meal transactions in the "Notes" section of WORKS. Ensure that the date, the location, the business purpose of the meal, and the names of the attendees are provided. Additionally, if the meal is being charged to 69600 Meetings-Business Related, a meeting agenda should be included. (Refer to Appendix for General Ledger Account Code Documentation Requirements).

Frequently Asked Questions (continued)

- **If I pay for someone else's meal while traveling on Duke business, what object code should be charged for this expense?**

When traveling on Duke business, meals charged for you and other Duke employees are considered "Travel and Living Expenses" (choose from General Ledger Account codes 698600, 698700, 699000 or 699100). Meals charged for others (non Duke employees) should be charged to "Meetings - Business Related" (General Ledger Account 69600) if the meal is incidental to the business discussed. If a meal does not meet the Meeting - Business Related requirements, or if the meal includes alcohol, it should be charged to "Public Relations and Social Expenses" (General Ledger Account 693200). Refer to Appendix for General Ledger Account Documentation Requirements.

- **I would like to pay a travel expense that costs \$3200. Is it acceptable to split the charges to stay within the \$3000-per-transaction limit?**

A cardholder should **never split charges** in order to avoid exceeding transaction limits. If a cardholder believes that limits should be adjusted, he or she should contact their Business Manager. If the Corporate Card is the appropriate tool to purchase, the Business Manager should send an e-mail to corporatecard@duke.edu detailing the vendor, amount, date, cardholder, and business purpose. Card Services will establish a manual one-time override with Bank of America. The vendor will need to call Card Services at 1-888-449-2273 to obtain the authorization number.

- **Are receipts required for meals?**

Duke pays for meals based on the actual amount spent. Receipts are required for **ALL** meal expenditures.

- **May I charge travel transactions made in advance (e.g. airline tickets) to a grant or contract?**

If travel is approved for the respective grant or contract, you may charge these transactions to the grant or contract. In the event the travel is canceled, the associated charges must be transferred off of the grant or contract.

- **If I have a question about the travel policy or whether a particular travel expense is allowable, who do I call?**

Contact Card Services 681-0648.

- **If I have a question about which General Ledger Account code to use for a charge, who do I call?**

Contact Accounting Systems and Procedures at 684-2752

Frequently Asked Questions (continued)

- **What should I do if I lose a receipt?**

Complete the Corporate Card Missing Receipt form (Appendix) and forward it to your department administrator.

- **How is program compliance verified?**

Card Services will conduct post-transaction audit reviews. Additionally, departments should have their own procedures to monitor compliance.

- **Are Duke employees exempt from paying sales taxes in other States while traveling on Duke business?**

Duke University personnel are exempt from sales tax on purchases made while in these states on a Duke related business trip. Obtain the required sales tax exemption paperwork from Accounting Services before leaving on the business trip.

Florida

Kansas

Massachusetts

Missouri

New York

Tennessee

Virginia

Illinois

Kentucky

Michigan

New Jersey

Pennsylvania

Texas

Wisconsin

Duke University Health System personnel are exempt from sales tax on purchases made while in these states on a DUHS related business trip. Obtain the required sales tax exemption paperwork from Accounting Services before leaving on the business trip.

Tennessee

Texas

Appendix

General Ledger Account Documentation Requirements

General Ledger Account	Description	Documentation Required
640500	Auto	Cost of supplies and materials used in routine automotive maintenance and operation and car wash services. If applicable, provide Duke Service Vehicle Number.
6408, 6757, 6771, 6772, 6774, 6776	Computer and Office Equipment, Minor Machinery and Furniture and Expenses over \$500	What was purchased: Business purpose: Where will the item purchased be located: Who's property is the item: Duke's or the individuals
691700	Continuing Education including all undergraduate and graduate level coursework	Name of Attendee: Course/Class/Conference: Dates:
691800	Gift Certificates/Gift Cards (See page 8 for details) SSN or Duke id required for ALL gifts certificates	Recipient Name(s): Recipient Social Security or Duke id Number(s): Value of the gift provided to Each Recipient: Applicable Taxes will be paid by: Business purpose: Official Approval:
692800	Travel Related Purchases Including Airfare, Lodging, Meals, etc.	Interviewee: Destination: Departure date and time: Return date and time: Business purpose of trip:
693000	Employee Relocation Expense - record payments for moving and relocation expenses of the new employees. Use this code for meals, lodging for spouse and family when looking at housing and school.	Employee's name: Address: Duke unique ID, or social security number: Applicable Taxes will be paid by: 7
693200	Public Relations, Social Expenses and Tangible gifts (See page 8 for details)	Date: Location: Attendees names (or number if over 10): Business purpose: Tangible gifts require Recipient Name(s): Recipient Social Security or Duke id Number(s): Value of the gift provided to Each Recipient: Applicable Taxes will be paid by: Business purpose: Official Approval:
695600	Losses and Damages: Any unauthorized charges	If transaction is a personal charge, document check number, bursar receipt number and an explanation regarding purchase.

General Ledger Account Documentation Requirements (continued)

696000	Business Meals/Meetings No Alcohol	Date: Location: Attendees names (or number if over 10): Planned Agenda (topics discussed): Business relationship of attendees to Duke:
698600	Travel Related Purchases Including Airfare, Lodging, Meals, etc. (Domestic)	Traveler: Destination: Departure date and time: Return date and time: Business purpose of trip:
698700	Travel Related Purchases Including Airfare, Lodging, Meals, etc. (Foreign)	Traveler: Destination: Departure date and time: Return date and time: Business purpose of trip:
699000	Travel Related Purchases Including Airfare, Lodging, Meals, related to Development, Fund Raising, etc. (Domestic)	Traveler: Destination: Departure date and time: Return date and time: Business purpose of trip:
699100	Travel Related Purchases Including Airfare, Lodging, Meals, related to Development, Fund Raising, etc. (Foreign).	Traveler: Destination: Departure date and time: Return date and time: Business purpose of trip:

WORKS Software and Business Flow

Bank of America's transaction review and reporting software is commonly called WORKS. The software allows authorized users to review transactions for their designated cardholders and reallocate charges to appropriate accounting codes prior to these charges being posted to the General Ledger. It also provides extensive query and reporting capabilities.

Business Flow

The business flow for a transaction from the initial purchase to posting to the General Ledger is outlined below:

1. Cardholder places order by mail, telephone, fax, secure Internet website or at point of sale.
2. Supplier receives authorization for purchase.
3. Cardholder receives goods or services.
4. Transaction charge is posted to Total Systems. This is referred to as the transaction posting date.
5. Card Services downloads the posted transactions and new cardholder records from Bank of America daily by 10am.
6. Department administrators verify and document these transactions and, if necessary, reallocate charges to the appropriate fund and/or object code.
7. Charges are posted to the General Ledger monthly, if they have valid accounting codes and required documentation in WORKS.

MCC Mapping

Each supplier who accepts VISA has a Merchant Cost Center (MCC) which is descriptive of the types of goods or services the supplier provides. WORKS will automatically assign general ledger accounts to transactions that originated from suppliers having the following MCCs:

<u>MCC Description</u>	<u>MCC</u>	<u>General Ledger Account</u>
Accounting, Auditing, and Bookkeeping Services	8931	690800
Advertising Services	7311	690200
Attorneys, Legal Services	8111	690800
Employment Agencies, Temporary Help Services	7361	692700
Equipment Rental and Leasing Services, Furniture Rental, and Tool Rental	7394	693400
Tax Preparation Service	7276	690800
Car Washes	7542	697300
Cleaning, Laundry, and Garment Services	7210	695200
Dry Cleaners	7216	695200
Laundry Services - Family, Commercial	7211	695200
Costumes, Uniforms, and Clothing Rental	7296	648000
Insurance Carriers, Not Elsewhere Classified	6399	694900
Organizations and Membership - Not Classified Elsewhere	8699	690600
Tax Payments	9311	697600
Computer Maintenance, Repair, and Services Not Classified Elsewhere	7379	687400
Computer Software Stores	5734	677600
Computers, Computer Peripheral Equipment, Software	5045	677400
Colleges, Universities, Professional Schools, and Junior Colleges	8220	691700
Package Stores, Beer, Wine, and Liquor	5921	693200
Building Materials, Lumber Stores	5211	645500
Carpentry	1750	680800
Furniture - Reupholster and Repair, Refinishing	7641	677100
Office Supplies	5943	646000
Commercial Equipment	5046	645000
Stationary, Office Supplies	5111	646000
Chemicals & Allied Products	5169	645000
Service Station	5541	640500
Postage Stamps	9402	693600

User Profiles

Each cardholder is assigned one of three specific user profiles that define the types of goods and services that can be procured with the Corporate Card. This profile is mapped to the Merchant Cost Center (MCC), which is descriptive of the types of goods or services the supplier provides. TRANSACTIONS ORIGINATING FROM VENDORS WITH A MCC OUTSIDE OF THE USER PROFILE WILL NOT BE APPROVED AT POINT OF SALE.

The Departmental Administrator authorizing issuance of Corporate Cards will define the user profile for each user.

User profiles established for Duke University includes the following. This list is not all-inclusive.

PROFILE	ILLUSTRATIVE VENDOR DESCRIPTION	ILLUSTRATIVE TRANSACTION TYPES
Travel Profile	Airlines, Airports, Bars, Car Rental Agencies, Cleaning and Laundry, Restaurants, Lodging at hotels or motels, Travel Agencies, Bus Lines, Railroads, Taxicabs, Automotive Service Shops, Grocery Stores, Educational Organizations, Department Stores	Airfare, Business Meals, Car Rental, Dry Cleaners, Meals, Lodging, Transportation, Conference and Meeting Registration Fees
Purchasing Profile	Business Services, Cleaning and Laundry Services, Clothing, Computer Supplies and Software, Restaurants, Bars, Service Contractors, Educational Organizations, Grocery Stores, Pharmacies, Office Supply Stores, Department Stores	Employment Agencies, Business Meals, Cleaning Services, Laundry Services, Uniforms, Membership Dues, Computer Supplies, Computer Software, Trade Contractors, Conference and Meeting Registration Fees, Miscellaneous Food Purchases
Travel/Purchasing Profile	All approved University vendor types	All of the above

DUKE UNIVERSITY
CORPORATE CARD MISSING RECEIPT

I, _____, have either not received or misplaced a Corporate Card receipt totaling \$_____.
This expense was on behalf of Duke University.

This form is submitted in lieu of the original receipt.

Reference Number: _____

Date: _____

Supplier: _____

Amount: _____

Items purchased: _____

I certify that the amounts shown above were expended for Duke University business purposes. If charged to a grant or contract, I certify that the claimed expenses comply with the conditions of the grant or contract.

Cardholder Signature

Date

Department Administrator/Chairman

Date

Department _____

**COMMERCIAL CARD CLAIMS
STATEMENT OF DISPUTED ITEM**

Instructions: Your company should first make good-faith efforts to settle a claim for purchases directly with the merchant. If assistance from Bank of America is required, please complete this form, and fax or mail with required enclosures within 60 days from the billing close date:

**Bank of America - Commercial Card Services Operations
P. O. Box 53101
Phoenix, AZ 85072-3101 Phone (800) 300-3084, FAX (888) 678-6046**

Company Name: _____

Account Number: _____

Cardholder Name: _____

This Charge appeared on my statement, billing close date: _____

Transaction Date: _____

Reference Number: _____

Merchant Name/Location: _____

Posted Amount: _____ Disputed Amount: _____

_____	_____ N/A _____	_____	_____
(Cardholder Signature)	(Authorized Participant Signature)	(Date)	(Phone Number)

Please Check Only One

1. ☐ **Unauthorized Transaction:** I did not authorize, nor did I authorize anyone else to engage in this transaction. No goods or services represented by the above charge were received by me or anyone I authorized. My Bank of America card was in my possession at the time of the transaction.

2. ☐ **Charge Amount Does Not Agree With Order Authorizing the Charge:** The amount entered on the sales slip was increased from \$ to \$. I have enclosed a copy of the unaltered sales slip.

3. ☐ **Merchandise or Services Not Received:** I have not received the merchandise or services represented by the above transaction. The expected date of delivery of services was. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response.)

4. ☐ **Defective or Wrong Merchandise:** I returned the merchandise on because it was (check one): ☐ defective; ☐ wrong size; ☐ wrong color; ☐ wrong quantity. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them, their response and proof of the return of merchandise. Please provide a detailed description of the wrong or defective nature of the merchandise.)

5. ☐ **Recurring Charges After Cancellation:** On (date), I notified the merchant to cancel the monthly/yearly agreement. Since then my Bank of America account has been charged time(s). (Please enclose a copy of the merchant's confirmation of your cancellation request.)

6. ☐ **Recurring Charges Already Paid by Other Means:** I already paid for the goods and/or services represented by the above charge by means other than my Bank of America Commercial Card. (Please provide a copy of the front and back on the cancelled check, money order, cash receipt, credit card statement, or other documentation as proof of purchase/payment. Describe your efforts to resolve this matter directly with the merchant, the date(s) you contacted them, and their response.)

7. ☐ Credit Appears as a Charge: The enclosed Credit Voucher appeared as a charge on my Bank of America Commercial Card account.

8. ☐ Credit From Merchant Not Received: I did not receive credit for the enclosed Credit Voucher within 30 calendar days from the date it was issued to me by the merchant shown above. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response. Provide a detailed statement explaining your reason(s) for disputing this charge.)

9. ☐ Hotel Reservation Cancelled: I made a reservation with the above hotel which I later cancelled on (date) at _____ (time). I received a cancellation number which is. Please describe how the reservation was cancelled, proof of cancellation and attempts to resolve this issue with the merchant. ☐ I was not given a cancellation number. ☐ I was not told at the time that I made the reservation that my account would be charged for a "No Show". ☐ I was not informed of the cancellation policy.

10. ☐ Double or Multiple Charges: My Bank of America Commercial Card Account has been double charged. The valid charge appeared on (date). The duplicate charge(s) appeared on _

11. ☐ Do Not Recall the Transaction: The statement has an inadequate description of the charge. Please supply supporting documentation.

12. Other; Above Descriptions Do Not Apply: Please attach a detailed letter explaining the reason for your dispute and your attempts to resolve this issue with the merchant.

Duke Corporate Card - Individual Card Holder Application

DepartmentName: _____

Budget & Financial Report (BFR) Code _____

Cost Object _____ Company Code _____ Cost Indicator _____

Please print clearly and completely. Incomplete applications cannot be processed.

Card Holder's Name (First, Middle Initial, Last)	Duke Unique ID	
Position	Home Phone (Area Code, Phone Number)	(optional)
Department Mailing Address	Business Manager's Name (Print First and Last)	
City, State, Zip Code	Business Manager's e-mail address	
Office Phone /Fax Number	Business Manager's Signature	Date Signed
Phone: _____ Fax: _____		
Card Holder's e-mail address	Chair's/Dean's/Director's/ACOO's or Management Center's Approval	
Card Holder's Signature	Date Signed	Print First & Last Name
		Signature _____ / _____ Date Signed _____

Plastic Layout

***Department Name – second line embossment**

***Department Name is limited to 21 characters, including spaces**



Select an appropriate Spend Profile

<input type="checkbox"/> Purchasing I \$20,000 Cycle \$7,500 Daily \$1,500 Single Purchase 20 Daily Transactions	<input type="checkbox"/> Purchasing & Travel III \$20,000 Cycle \$10,000 Daily \$3,000 Single Purchase 20 Daily Transactions	<input type="checkbox"/> Travel V \$20,000 Cycle \$10,000 Daily \$3,000 Single Purchase 20 Daily Transactions
<input type="checkbox"/> Purchasing II \$10,000 Cycle \$2,500 Daily \$500 Single Purchase 10 Daily Transactions	<input type="checkbox"/> Purchasing & Travel IV \$10,000 Cycle \$7,500 Daily \$2,000 Single Purchase 20 Daily Transactions	<input type="checkbox"/> Other (Internal Use Only) \$ _____ Cycle \$ _____ Daily \$ _____ Single Purchase _____ Daily Transactions

Card Services' Program Administrator *(internal use only)*

Corporate Card Services	Office Number (Area Code, Phone Number) (919) 681-0648	Fax Phone Number 919-681-9062
-------------------------	---	----------------------------------

Department Name _____

Budget & Financial Report (BFR)
Code: _____ Date _____

Organization's Top Operating Code _____

All sections must be completed with the required authorized signatures.

The Department Setup Form may be returned via fax (919-681-9062) or scanned and emailed to corporatecard@duke.edu.

Director, Dean, Chair, or ACOO

Print Name _____ Duke ID _____

Email Address _____

Signature Required _____ Date _____

Business Manager / Authorized Contact

Print Name _____ Duke ID _____

Email Address _____

Signature Required _____ Date _____

Alternate Contact (optional)

Print Name _____ Duke ID _____

Email Address _____

Signature Required _____ Date _____

List users / reconcilers requiring access to Bank of America's WORKS program.

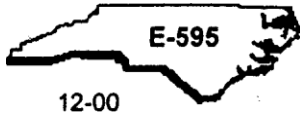
WORKS Users	Duke ID	Email

<i>add rows as needed</i>		

List all ACTIVE cardholders below. Place an "X" in "New" to indicate new cardholder application(s) attached.

If a card is to be canceled, provide a brief reason for cancellation (left department/Duke; doesn't need card).

Cardholder Names	Duke ID	New	Cancel Card - please provide brief explanation.
<i>add rows as needed</i>			



Direct Pay Permit

North Carolina Department of Revenue

Permit Number: 00209

Issue Date: **December 6, 2000** Issued To: Duke University

Address: P. O. Box 90482 Durham, NC 277080482

This permit is issued under N.C.G.S. 105-164.27A. It certifies that the North Carolina Department of Revenue has issued a direct pay permit to the business named on the permit. The permit authorizes a retail or wholesale merchant to whom it is presented to sell tangible personal property to the business named on the permit without collecting sales or use tax on the sale, if the sale is within the scope of the permit. Bulletin 46-1 of the Sales and Use Tax Technical Bulletins lists the taxes that are not subject to the direct pay permit. The business named on this permit has assumed responsibility for the direct payment of tax on all purchases that are within the scope of the permit.

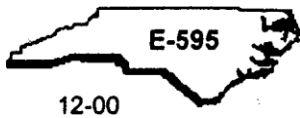
A vendor to whom this permit is presented must keep a copy of the permit in its records. The copy can be in paper or electronic form.

If the Secretary of Revenue cancels or revokes this permit, the permit is no longer valid. When a taxpayer's permit is cancelled or revoked, a vendor must collect sales and use tax on sales made to taxpayer after the effective date of the cancellation or revocation. A taxpayer whose permit is cancelled or revoked is required to notify its vendors of the cancellation or revocation and the effective date of the action.

Issued By: _____

A handwritten signature in black ink that reads 'Charles D. Collins, Jr.'.

Director of Sales and Use Tax Division
North Carolina Department of Revenue



Direct Pay Permit

North Carolina Department of Revenue

Permit Number: **00468** Issue Date: **December 6, 2000** Issued To: **Duke University Health System, Inc.**

Address: **P. O. Box 90478 Durham, NC 27708**

This permit is issued under N.C.G.S. 105-164.27A. It certifies that the North Carolina Department of Revenue has issued a direct pay permit to the business named on the permit. The permit authorizes a retail or wholesale merchant to whom it is presented to sell tangible personal property to the business named on the permit without collecting sales or use tax on the sale, if the sale is within the scope of the permit. Bulletin 46-1 of the Sales and Use Tax Technical Bulletins lists the taxes that are not subject to the direct pay permit. The business named on this permit has assumed responsibility for the direct payment of tax on all purchases that are within the scope of the permit.

A vendor to whom this permit is presented must keep a copy of the permit in its records. The copy can be in paper or electronic form.

If the Secretary of Revenue cancels or revokes this permit, the permit is no longer valid. When a taxpayer's permit is cancelled or revoked, a vendor must collect sales and use tax on sales made to taxpayer after the effective date of the cancellation or revocation. A taxpayer whose permit is cancelled or revoked is required to notify its vendors of the cancellation or revocation and the effective date of the action.

Issued By:

A handwritten signature in black ink that reads 'Charles D. Collins, Jr.' The signature is written over a horizontal line.

Director of Sales and Use Tax Division
North Carolina Department of Revenue

CONTACT INFORMATION

The following resources are available to help you with use of the Corporate Card, answer any questions, or help solve any problems that may arise:

Primary contact for any questions or problems concerning Corporate Card program, policies or procedures:

Card Services

Phone: 681-0648 Fax: 681-9062

E-mail: corporatecard@duke.edu

To cancel or report a lost or stolen Corporate Card (24 hours a day):

Bank of America

1-888-449-2273

Additionally: Send E-mail to corporatecard@duke.edu

For any other Corporate Card customer service needs:

Bank of America

1-888-449-2273

Available 24 hours per day/ 7 days per week