

# FRAP CARD PROGRAM – FISCAL YEAR 19/20

## Policies & Procedures

### The FRAP Card

The FRAP Card is a university purchasing card exclusively for use in the Arts & Sciences Faculty Research Allocation Program (FRAP). The card can be used for most FRAP purchases, including, but not limited to, air and ground transportation, book purchases, office supplies, shipping, professional membership dues, computers, computer peripherals and software. (For a more comprehensive list of eligible FRAP Card expenses, see **Attachment A**.)

The FRAP Card is a declining balance card. Each faculty member eligible for FRAP will be issued a FRAP Card pre-set with a spending limit that matches his/her FRAP allocation. Faculty can use the card in stores or on-line where VISA is accepted for FRAP-eligible purchases up to the amount of their individual FRAP allocations. As purchases are made, the amount available to spend on the card will automatically decrease until the FRAP allocation is fully spent.

### FRAP Program Guidelines and Procedures

The FRAP FY19 program runs from **July 01, 2019 through May 31, 2020**. Funds are not available in June.

### New FRAP Application

Each faculty member must deposit a completed FRAP Application prior to incurring the first expense each fiscal year under the FRAP program. Faculty in non-tenured ranks will need the form signed by their Department Chair. We encourage faculty to submit the FRAP application as early in the fiscal year as possible. In addition to a description of the faculty member's research project, this FRAP Application should include a proposal for **all** spending projected under the FRAP program during the fiscal year. Once the FRAP Application is approved, faculty will not need to submit any further FRAP Applications with their receipts or paperwork for actual purchases, unless a purchase is for an item or use not covered under the initial FRAP Application.

- Department chairs must review and approve the initial, as well as any supplemental, FRAP Applications each year for all faculty in non-tenured ranks in their departments. Faculty in tenured ranks no longer require the department chair's signature. Approved FRAP Applications must be forwarded to the Arts & Sciences. The approved FRAP Application may be returned by-hand or interoffice mail to the Office of the Executive Vice President for Arts & Sciences. We will also accept forms returned via e-mail from the chair as long as the e-mail message explicitly gives the chair's approval.
- No faculty member will receive a new FRAP Card or have their existing Card reactivated unless Arts & Sciences has received an approved FRAP Application & there are no outstanding receipts overdue from the previous fiscal years.

The FRAP Application is available on the last page of these guidelines. By signing the application, you are affirming that you have read the guidelines and will follow the policies contained within.

## Making Purchases with the FRAP Purchasing Card

Faculty can use the FRAP Purchasing Card in stores or on-line wherever VISA is accepted.

\*\*\*\*For on-line purchases the billing address should always be:

**105 Low Library, MC4302  
535 West 116<sup>th</sup> Street  
New York, NY 10027  
212-854-6080**

### ***Tax Exemption:***

As a not-for-profit, Columbia University is exempt from paying sales tax in many states. For a complete list of states that either exempt sales tax or charge no sales tax, see Attachment B. You can also visit the Columbia University policy library website: <http://policylibrary.columbia.edu/>

- **In-store purchases.** Sales tax should not be charged on the FRAP Card in the eligible states. The University's tax -exempt number is printed on the face of the card and is usually accepted by most vendors. Faculty members must mention to the salesclerk at the time of purchase that the card is tax-exempt so that they won't be charged for sales taxes. Nevertheless, faculty will be provided with a copy of the University's tax-exemption certificate to guard against instances where the vendor requires supplementary verification.
- **On-line purchases.** For on-line vendors that charge sales tax, the faculty member is responsible for contacting the vendor to remove the charge. Many large on-line vendors, such as Staples and Amazon, recognize Columbia University purchasing card numbers as tax exempt. When sales tax is inappropriately charged, usually all that is necessary is to fax a copy of the University's tax-exempt certificate to the vendor. Many on-line vendors' sites contain instructions for removing the tax for non-profit purchasers. Otherwise, you should call the vendor directly. If necessary, your academic departmental administrator can assist you with this process.

### ***Purchases in Excess of FRAP Allocation Balance:***

- Under the FRAP program, Faculty are not able to carryover expenses from one fiscal year to the next. This is true for both the FRAP Card and reimbursable purchases.
- To handle a purchase that exceeds the balance available in a faculty member's FRAP allocation, faculty should pay out-of-pocket for the goods and submit paperwork for reimbursement (**except for equipment purchases, see below**). In situations where it is both feasible and desirable, faculty may split the cost with one or more other university-funded account, such as a research account or a start-up account.
- Due to IRS regulations, **equipment purchases (such as computers) may not be combined with personal funds.** You may, however, combine FRAP funds with other university funds available to you. For equipment purchases that exceed your FRAP balance, please contact Arts & Sciences before making the purchase to discuss how to proceed with your order.

## ***Card Declined at Point of Purchase***

There are five primary reasons a purchase using the FRAP Card will be declined.

- Inactive FRAP Card. A&S will not activate FRAP Card in the new fiscal year unless a new FRAP Form and all outstanding receipts are received. In addition, a FRAP Card may be suspended without notice, therefore inactive, if a faculty member did not submit receipts by the due date.
- Insufficient Funds. If the purchase exceeds the balance of your FRAP allocation, it is recommended that you purchase the good or service out-of-pocket and get reimbursed for the amount available in your FRAP allocation. Due to IRS regulations, equipment purchases cannot be combined with personal funds. However, for equipment purchases you may be able to combine FRAP funds with other university funds that are available to you (such as a research or start-up account). [See *Purchases in Excess of FRAP Allocation Balance*, above]
- Ineligible Expense. The FRAP Card is pre-set with codes that, in most instances, will block ineligible purchases. However, these codes are not foolproof. If you are unsure if your purchase is ineligible, you should call Arts & Sciences before making the purchase.
- Extraordinary, but Permissible, Expense. Sometimes faculty need to purchase an item that generally would not be permissible under the FRAP program, but is required for their particular research. If the card rejects a purchase that you feel is required for your research, please contact Arts & Sciences to discuss how to proceed. You should contact Arts & Sciences before making the purchase with personal funds.
- Incorrect Billing Address. For on-line vendors, the purchase will be declined if the billing address that you provide is not the one associated with the FRAP Card. Please remember to use the billing address provided at the top of the section for all on-line purchases.

If a FRAP purchase is declined at the point of purchase and continues not to go through, please contact Arts & Sciences. We may be able to help you fix the problem.

### ***Returned Goods/Cancellation of Services:***

As with any credit card purchase, items or services purchased with the card and subsequently returned or cancelled should be credited directly back to the card. In such instances, the funds will be restored to the FRAP Card once the vendor credits the account. **If the vendor offers store credit only, the faculty member is responsible for reimbursing the Arts & Sciences directly for the cost of the item.**

### ***Non-Delivery of Purchased Items:***

If you have not received an item purchased with the FRAP Card, you should contact the vendor directly. If a dispute with the vendor results, or if the vendor is not responsive, contact the card issuer, Bank of America. The issuing bank will usually credit your card until the dispute is resolved.

**Final Note:** When using the FRAP Card abroad, an international transaction fee (of approximately 1%) may be charged on all transactions. Those charges are considered a cost of the good or service and will be deducted from your FRAP allocation.

## Submission of Receipts

### *FRAP Card Purchases only:*

The submission of itemized receipts to Arts & Sciences **is required** for all FRAP Card purchases. Faculty are strongly encouraged to submit itemized receipts to A&S as soon as possible, however, receipts are due on a monthly basis (10<sup>th</sup> of every month for prior month charges). **If receipts are not received by the due date, the faculty member's FRAP Card may be suspended.**

- Faculty may e-mail online receipts or scan and e-mail paper receipts to [FRAP@columbia.edu](mailto:FRAP@columbia.edu)
- Continued failure to submit receipts in a timely fashion will result in the permanent revocation of the FRAP Card.
- Faculty are encouraged to submit receipts via email to [FRAP@columbia.edu](mailto:FRAP@columbia.edu). If not sent by email, faculty should make copies of any receipts, to ensure against loss, before forwarding them to Arts & Sciences. Faculty may also use inter-office campus mail: A&S FRAP PROGRAM - Office of the EVP for Arts & Sciences 475 Riverside Drive 3<sup>rd</sup> Floor 318B New York, NY 10115

### *Out-of-Pocket Purchases only:*

Faculty members are expected to use the FRAP Card for all FRAP eligible purchases. Out-of-pocket reimbursements will only be allowed for hotels & meals or in certain circumstances where the FRAP Card is declined. An example of an allowable circumstance is if a vendor does not accept the card. An example of an unallowable circumstance is a card that is declined because the wrong billing address is used. Please review the section "Card declined at point of purchase" above for common reasons why the card may not be working. Also, feel free to contact the Arts & Sciences if you are having any trouble getting your card to work or if you have a question regarding the eligibility of your circumstance for reimbursement.

Before making an out-of-pocket purchase, faculty need to pick up their FRAP card and submit their FRAP form. Faculty will not be reimbursed for purchases that are made before these two actions take place.

The submission of itemized receipts, along with proof of payment and a Travel & Business Expense Report, **is still required** for FRAP purchases made out-of-pocket and requiring reimbursement to the faculty member. Faculty are encouraged to submit their documentation for reimbursement for instances where out-of-pocket reimbursement are allowed, as soon as possible, but **no later than 120 days after date of purchase**. Once the documentation is received by the Arts & Sciences, the cost of the reimbursement will be deducted from the balance on the faculty member's FRAP Card, to the extent that funds are still available.

### *Departmental Charges:*

The Director of Academic, Admin and Finance (DAAF), should forward to Arts & Sciences any expenses that the faculty member wishes to have deducted from their FRAP funds, as stated within these guidelines. **It is highly recommended that you ensure you have a remaining balance in your FRAP account prior to processing any charges on a department account.** The department and/or you will be responsible for covering any expense already incurred for which there are insufficient funds available in the faculty's FRAP account.

## Checking FRAP Balances

Faculty can call the 1-888 number on the back of the FRAP Card to find up-to-date balance information. Faculty may also request for their spending report and/or balance directly from A&S.

## Distribution of the FRAP Card

Faculty can pick up their initial and/or replacement FRAP Cards in the Office of the Executive Vice President for Arts & Sciences, located at The Interchurch Center – 475 Riverside Drive 3<sup>rd</sup> Floor 318B New York, NY 10115 (entrance at 61 Claremont Ave and 120<sup>th</sup> Street) during FRAP business hours, 10:00 am to 4:30 pm, Monday through Friday. If you have a new card, we suggest picking up your card as soon as possible so that you may make the most of your funds.

The FRAP Card will be replenished with the new fiscal year's allocation in early July once the activation requirements (new FRAP Form is received & no outstanding receipts are due) are met.

Before the FRAP Card will be released to faculty:

- Faculty must have read the guidelines and procedures for the FRAP Card program and sign a log affirming compliance with the program.
- A FRAP Application, approved by the department chair for non-tenured ranks, must be sent to Kathy Maqsudi, Office of the Executive Vice President for Arts & Sciences, The Interchurch Center - 475 Riverside Drive 3<sup>rd</sup> Floor 318B New York, NY 10115 or to [km3052@columbia.edu](mailto:km3052@columbia.edu).
- Newly hired or recently promoted tenured faculty must submit their TFRP Application to Joseph Werst, Director of Academic Appointments, Office of the Executive Vice President for Arts & Sciences, [JW19@columbia.edu](mailto:JW19@columbia.edu)

Faculty must show a valid photo ID (Columbia ID Card) when picking up their cards.

In addition to receiving a FRAP Card, faculty will also be given the FRAP program policies and guidelines and a copy of the University's tax exemption form, to be used in instances where it is required by the vendor.

## Extensions and Exceptions

We encourage thoughtful planning of FRAP funds throughout the fiscal year. We understand that there may be certain extenuating circumstances in which your plans for your FRAP funds fall outside of these guidelines. Notwithstanding all of the policies and procedures above, extensions and exceptions may be granted in some situations. Extensions and exceptions will be considered on a case-by-case basis. If you have a situation that may require an extension or exception, please contact **Kathy Maqsudi** via email @[km3052@columbia.edu](mailto:km3052@columbia.edu) **before** making the purchase to discuss your options.

All requests for extensions or exceptions must be made by **May 1, 2020**. Under no circumstances will an extension or exception be granted after this date. This is to provide Arts & Sciences with sufficient time to complete administrative duties associated with running the FRAP program.

## FRAP Card User Information

- **Valid Use Dates.** For fiscal year 2018-2019, once activated, FRAP Cards may be used as early as **July 1, 2019**. The last day charges will be accepted on the FRAP card is **May 31, 2020**. On that date, the card will no longer be active for charges.
  - We strongly suggest not waiting until the last minute to make purchases. Many online vendors (such as Amazon, Apple and Dell) do not charge the card until an item is shipped.
  - It is the faculty member's responsibility to check with the vendor to confirm that the card will be charged by **May 31, 2020**. We will not be able to reimburse faculty from their FRAP funds for items charged after May 31st, even if the item was ordered before the deadline.
- **Re-activation of cards for new fiscal year.** Faculty who have a FRAP Purchasing Card from the prior fiscal year will have their card reactivated each fiscal year that the card is still valid. (Please check the expiration date on your card to ensure it is still valid) In order to replenish the funds on the FRAP Card, a completed and signed FRAP Form must be submitted each fiscal year, preferably prior to its start of **July 1<sup>st</sup>**, as well as any outstanding receipts from prior fiscal years.
- **All FRAP cards now have the chip and pin feature.** The 4-digit pin number may be required for in-store purchases and when traveling abroad. If you need to access your pin number again, you may do so by going to the Bank of America "Global Card Access" website at: <https://cardportal.works.com/gar/>. Please "register your card" first and create an account. Once you create an account, you must login again and you will be able to view your FRAP card pin number on your computer screen. Directions on how to use the website to create a new account can be found on the "Global Card Access User Guide", which has been emailed to all Faculty.
- **If your card has expired**, a new card will be issued for you. New cards must be picked up in the Office of the Executive Vice President, located in The Interchurch Center - 475 Riverside Drive 3<sup>rd</sup> Floor 318B (entrance at 61 Claremont Ave and 120<sup>th</sup> Street)
- **If your card is lost**, contact both Bank of America directly at the number below, and Arts & Sciences. A replacement card will be issued within 10 business days and may be picked up in the Office of the Executive Vice President, The Interchurch Center - 475 Riverside Drive 3<sup>rd</sup> Floor 318B (entrance at 61 Claremont Ave and 120<sup>th</sup> Street)
- **If your purchase is declined**, contact Arts & Sciences (see contact info below)
- **If there is a dispute over the goods or services purchased**, first contact the vendor, then, if necessary, Bank of America at the number on the reverse of the card
- **If tax is charged on a purchase which should be exempt**, contact the vendor directly.

## **FRAP Deadlines for Fiscal Year 2020 - (July 1, 2019 – May 31, 2020):**

### **There are two important dates to be aware of:**

#### **May 1, 2020** is the last day to:

\*Activate your FRAP funds for 2019-2020. To activate your FRAP funds, you must do the following:

- Submit a new FRAP Form
- Pick up FRAP Card (this applies to new cards and lost cards)
- Submit any outstanding receipts from FRAP years prior to 2018-2019

\*Request all exceptions/extensions

\*Submit computer replacement forms to Arts & Sciences, if using FRAP funds

-Note: Computer replacement forms are accepted year round, but if you want to use FRAP funds to augment the computer replacement purchase, the form must be submitted by this date.

#### **May 31, 2020** is the last day to:

\*Charge the FRAP card for purchases

-Note: the card will reject charges that are processed after this date. Check with the vendor to make sure your purchase will be charged to the card on or before May 31<sup>st</sup>. We will not be able to reimburse faculty from their FRAP funds for charges charged after May 31<sup>st</sup>, even if the item was ordered before the deadline. See the FRAP Card User Information section above for more information.

\*Submit the receipts and TBER for Out-of-Pocket Reimbursements to Arts & Sciences

\*Submit departmental transfers of FRAP funds to Arts & Sciences

### **Important Contact Information**

- Bank of America, 1-888-449-2273
- Arts & Sciences FRAP program, located at The Interchurch Center - 475 Riverside Drive 3<sup>rd</sup> Floor 318B (entrance at 61 Claremont Ave and 120<sup>th</sup> Street)

⇒ [FRAP@columbia.edu](mailto:FRAP@columbia.edu) for:  
Receipt submission

⇒ Kathy Maqsudi, 212-854-9855, [km3052@columbia.edu](mailto:km3052@columbia.edu), for:  
Lost card notification  
Questions regarding eligibility of purchases  
Requests for non-standard FRAP purchases  
Requests for extensions and exceptions  
FRAP Application questions  
FRAP Balance requests  
Questions regarding receipts  
Requests for additional FRAP Receipt Envelopes  
Notification of departmental FRAP expenses

### **Important Links:**

- University P-Card Policies and Procedures  
<http://finance.columbia.edu/procurement/p-card>
- Travel & Business Expense Forms and Worksheets  
<http://finance.columbia.edu/forms-library>



## FAQs

***How will I know if my purchase with the card is FRAP-eligible?*** The FRAP Card will be pre-set with codes that, in most instances, will block ineligible purchases. However, the codes are not foolproof. If you are ever unsure if your purchase is acceptable, you are strongly encouraged to call Arts & Sciences before making a purchase. See Attachment A.

***What if my purchase exceeds the funds available on my FRAP Card?*** If funds on the FRAP Card are insufficient to cover the full price of a purchase, we recommend that faculty pay out-of-pocket for the expense and get reimbursed up to the balance of their FRAP allocation. Due to IRS regulations, equipment purchases cannot be combined with personal funds. However, for equipment purchases you may combine FRAP funds with other university funds, except for restricted funds, that are available to you (such as a research or start-up account). You will need to ask your DAAF to assist you with this purchase, as the equipment should only be purchased through the department.

***What happens if I purchase an item with the FRAP Card that is not FRAP-eligible?*** There may be instances when the FRAP Card will allow a purchase that is not eligible under the FRAP program. Although the charge will go through, the Arts & Sciences will not approve the purchase. You will either be asked to return the item or reimburse the Arts & Sciences for the purchase via a check.

***Can I use the FRAP Card for all FRAP expenses?*** There will still be expenses that require the faculty member to lay out funds and be reimbursed. Hotel & meals, for instance, cannot be charged to the FRAP Card, due to University pcard policy. Similarly, expenses incurred by the department on behalf of the faculty member, such as wages for a research assistant, cannot be charged to the FRAP card. **The cost of any FRAP purchases made out-of-pocket or by the department on behalf of the faculty member will be deducted from that faculty member's FRAP Card allocation.**

***Can I pay for editorial services or research assistant directly?*** You cannot be reimbursed for payments made directly to an individual for research work or editorial services due to some strict IRS regulations. Editorial services or research assistance must be paid directly by the department. Please contact your DAAF for more information.

***What information will I have to provide when calling the Bank directly for any inquiries?***  
Your name as it appears on your FRAP Card, your account activation code, billing address & phone number: Columbia University, 105 Low Library, MC4302; 535 West 116<sup>th</sup> Street, New York, NY 10027  
\* 212-854-608



# FY 19-20 Faculty Research Allocation Program (FRAP) Application

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Tenured Professor/<br>Professor of Professional Practice | <input type="checkbox"/> Non-Tenured Professor (Associate & Assistant)/<br>Professor of Professional Practice (Associate & Assistant) | <input type="checkbox"/> Lecturer/<br>1 year appointment/<br>Visitor |
|---|---|--|

**Project Title/ Research Description:**

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Please fill in all expected FRAP expenditures for the current academic year **July 01, 2019 – May 31<sup>st</sup>, 2020:**

## Section I: Travel Expenses (select all that apply)



- Conference    
  Meeting(s)    
  Research    
  Meals during conference/research trips only

Please identify conference or organization: \_\_\_\_\_

## Section II: Manuscript Preparation (select all that apply)



- |                                      |   |  |                                    |
|--------------------------------------|---|--|------------------------------------|
| <input type="checkbox"/> Books       | <input type="checkbox"/> Office Supplies    | <input type="checkbox"/> Membership fees   | <input type="checkbox"/> Shipping  |
| <input type="checkbox"/> Publication | <input type="checkbox"/> Research Assistant | <input type="checkbox"/> Printing Services | <input type="checkbox"/> Copyright |
| <input type="checkbox"/> Other       |   |  |                                    |

## Section III: Equipment Purchases (select all that apply)

(One-year appointments are not eligible for equipment purchases)



- Computer    
  Printer    
  Computer desk/ chair    
  Peripherals
- Other

*NOTE: IN ORDER TO CONFORM TO IRS POLICY, ALL EQUIPMENT PURCHASED IS CONSIDERED UNIVERSITY PROPERTY.*

## Section IV: Science Research Group Lab Faculty Only

**NOTE: Pre-Approval Required. Please email Kathy Maqsudi at km3052@columbia.edu**



For expenses that support research lab activity, please provide a description below:

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## Departmental Signatures:

**Faculty Signature**

**Printed Name**

**Date**

*By signing this document, I endorse this request and certify that I have read the FRAP PCARD guidelines. These expenses will be strictly related to research and in accordance with the policies of this program.*

Department Chair's Signature  
(Not required for Tenured Professor/  
Professor of Professional Practice Faculty)

**Date**

**Department**

**Arts & Sciences Approval:** \_\_\_\_\_