



Administrative Policies and Procedures

| Procedure Number | Subject | Effective Date | Revised Date |
|------------------|-----------------------------|----------------|--------------|
| PU-1.5.01 | Procurement Card Procedures | 06/07/2004 | |

- I. The Bainbridge College Purchasing Card Program is the preferred method of payment for goods and services valued up to \$4,999.00 per transaction, including shipping and handling charges, insurance, etc. Purchases over the limits should be processed in accordance with established purchasing procedures. Circumventing these limits by splitting a large order into two or more orders is not allowed and may lead to revocation of the purchasing card and possible termination.

Although *Tax Exempt* is printed on each card, the cardholder must alert the vendor at the time of purchase of the tax-exempt status. If sales tax appears on the cardholder’s bank statement, the cardholder is responsible for contacting the vendor to credit the card for the amount of the sales tax. Copies of the sales and use tax certificate of exemption are available in the Business Office.

The card can only be used for College-related business for which Institutional funds will be disbursed. **No personal purchases or BC Foundation purchases may be made through the use of this card.** The cardholder, Department Chair or Director will be responsible for assuring that all College and State purchasing policies have been followed.

- II. The purchasing card may be used for purchases from vendors that accept the VISA card and have a Merchant Category Code that has been approved for State use. Purchases can be made in person, by phone, fax, Internet or postal service. If a purchase is declined, the cardholder should contact the Purchasing Card Administrator immediately with the name of the vendor, amount of the purchase and date of the decline. Bank of America keeps information regarding declined charges on their computer for only five days.

All deliveries must be sent directly to the cardholder’s department. It is suggested that the departmental office be used as the delivery address and is extremely important that someone is always present to sign for orders. Ask the vendor to send deliveries to the department using the following address:

**PCard, Cardholder Name
 Department Name
 Bainbridge College, Building and Room Number
 Street Address
 Bainbridge GA 39819**



The card can be used for Mandatory Source and State Contract items within the state limits. The cardholder is responsible for ensuring that the purchase decision meets the best interest of the State in accordance with State Purchasing Policies. State contracts can be accessed at the [DOAS Website, www.doas.state.ga.us](http://www.doas.state.ga.us)

- III. An employee may apply for a purchasing card by completing an application and agreement form. The card will be issued in the name of the College with the employee listed as the user. **Purchases made with the card will be charged to the cardholder's assigned account number.**

The employee and the employee's Department Chair or Director may be held responsible for any and all charges including unauthorized, personal, and inappropriate purchases made with the card by designated persons in their department.

- IV. Department Chair or Directors are responsible for seeing that the purchasing card is used for purchases appropriate to the following accounts:

- 640110 Employee travel: (only for employees traveling with a sponsored student activity group)
- 650100 Non-employee travel : (for students traveling with a sponsored student activity group)
- 703100 Purchases for Resale : Books (Bookstore)
- 703150 Purchases for Resale : Food (Food Services & Concessions)
- 714190 Motor Vehicle Expense : (**Note: Gasoline or Fuel is not allowed**)
- 714190 Supplies, Postage and Shipping
- 714190 Repairs and Maintenance : Routine repairs or service
- 714190 Rents - Other Than Real Estate : Rentals in the current fiscal year
- 714190 Subscriptions and Memberships : Only for a period of one year for service that begins in the current fiscal year. Service beginning in the next fiscal year will be charged to a prepaid account.
- 714190 Registrations : For meetings in the current fiscal year. A meeting that takes place in the next fiscal year will be charged to a prepaid account
- 714190 Advertising
- 714190 Other Operating Expenses – Other
- 714190 Software and License : One year only for the fiscal year that the service is received.
- 714190 Off Campus Printing
- 771100 Institutional Telecommunication
- 843200 Library Purchases – Library : Books

- V. **DO NOT use the card to purchase the following:**

Purchases from BC Departments: Plant Operations, Food Services, Catering, Library, Printing Services, Central Stores, Campus Mail, Administrative Computing, BC Foundation, etc.



Per Diems: Services involving an employer/employee relationship. (Contact Financial Services)

Travel Expenses for an employee: Includes gasoline, car rental, hotels, and food. (**Seminar registrations are allowed.** Also pre-approved travel with a sponsored student activity group is allowed).

Non-Capitalized Equipment: Purchase of equipment in the amount of \$3,000 or more per item that requires a decal and will be added to the asset inventory.

Food and food related items: (Allowed for Food Services, Concessions, Student Life, some grants).

Alcoholic beverages, explosives or firearms: (Firearms are allowed for Public Safety)

Items for personal use: Items that do not have a State function such as coffee pots, plaques, gifts, greeting cards, water coolers, etc.

Office Decorations: Items such as seasonal decorations, temporary accessories, cards.

- VI. Unauthorized or illegal purchases will be immediately returned for credit or paid for in full by personal check made payable to Bainbridge College from the cardholder. Failure to reimburse the College will result in funds being deducted from the cardholder's paycheck. **Unauthorized or illegal purchases may result in revocation of the purchasing card and/or employment.**

- VII. **Cardholder Reconciliation**: The statement period ends on the 15th of the month. A monthly central bill of all campus purchasing card activity will be sent to the Purchasing Card Administrator. Cardholders will receive a monthly memo statement and perform the following:
 - Compare the bank statement with the corresponding receipts retained by the department. Verify all items as being received and provide signature of accountability on the cardholder signature line. Contact the Purchasing Card Administrator if you do not receive a bank statement.
 - Attach the receipts to the statement and forward it to the Department Chair, Director or Vice President for review, approval and signature of accountability on the manager signature line.
 - **Forward the signed original bank statement with the original receipts, itemized by description and price, and any disputed items to the Purchasing Card Administrator in the Purchasing Department by the 5th of the month**



following the statement date. If a receipt is missing, attach a memo to the front of the statement explaining the status of the receipt.

The receipt for a registration, subscription or membership will be a copy of the registration form or the renewal form. In the case of mail or phone orders, the receipt may be an itemized packing slip. If a receipt is not sent with your order, request one immediately; do not wait until the bank statement is received. If the original receipt is lost, contact the vendor for a copy of the receipt or an itemized list of purchases on the vendor's letterhead. Attach a memo signed by the Department Chair or Director identifying the charge, who purchased it, and the items purchased. If sales tax was added to the purchase, ask the vendor to remove the tax. Submit a credit receipt when the transaction appears on the bank statement. **A pattern of missing receipts may result in revocation of the purchasing card and possible termination.**

- VIII. If a card is lost or stolen, the cardholder has the responsibility to notify the Purchasing Card Administrator immediately. If the card is lost or stolen outside of business hours, the cardholder should call Bank of America's 24-hour service line @ 1 (888) 449-2273 to cancel the card. **Do not request a new card;** notify the Purchasing Card Administrator on the next business day. Keep this phone number and the purchasing card number on file for reference. Purchasing card numbers will not be given out over the telephone.
- IX. Should a cardholder terminate employment with the College, the Department Chair or Director has the specific obligation to reclaim the purchasing card and return it to the Purchasing Card Administrator prior to the employee's termination date. If the card is not reclaimed, small value charges not requiring bank approval may still be made until its expiration date, even if the card has been canceled. The Department Chair or Director will be held personally responsible for any such charges.
- X. The cardholder and the Department Chair or Director is responsible for resolving disputes with the vendor over pricing, shortages, damaged merchandise, etc. Notify the Purchasing Card Administrator if you wish to file a dispute with Bank of America concerning a fraudulent charge on the bank statement or an unresolved dispute with the vendor concerning a credit for items that were found defective or faulty. The dispute must be filed no later than 60 days after the appearance of the item on the bank statement.