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1.0 PURCHASING CARD OVERVIEW

The purpose of the Great Basin College Purchasing Card Program is to establish a more efficient and cost-effective method of purchasing and paying for small dollar transactions within established usage limits. The purchasing card (p-card) may be used at any merchant or service provider that accepts MasterCard (with certain limitations). The purchasing card can be used for in-store purchases, mail orders, phone orders, internet, or fax orders. All cards are issued at the request of the supervisor and dean or vice president. Card usage may be audited and/or rescinded at any time.

The purchasing card is **NOT** intended:

- x To avoid or bypass appropriate purchasing or payment procedures. Rather it complements the existing processes available.
- x For personal use.

This manual provides the requirements under which purchasing cards may be used. All cardholders are expected to understand and adhere to the rules contained in this manual and must acknowledge this by signing the Cardholder Agreement.

2.0 CARD FINANCIAL POLICY

It is the cardholder's responsibility to use the purchasing card in a manner that does not violate the card financial policies as outlined below. Purchases must be for the use and benefit of the college and must have an identified business purpose.

2.1 Terms:

All cardholders must sign and accept the terms and conditions of the purchasing card cardholder agreement.

2.2 Limits:

Each card has been assigned credit and transaction limits by the Controller's Office, not to exceed the following.

President, Vice President

3.0 CARD CONTROL POLICY

It is the cardholder's responsibility to assure that the purchasing card is secured at all times.

Although the purchasing card may be issued in your name, it is the property of the college and is only to be used for college purchases as defined in this document.

Purchasing cards should be returned to the Controller's office upon termination of employment of the cardholder with the college.

3.1 Cardholder's Application and Agreement

To obtain a card after you have read and understand the procedures outlined complete the following steps (all forms are available on the Controller's Office website, [see section 5.0 for the link](#)):

1. Complete and sign the Cardholder Agreement. Cards will be issued in the names of specific individuals. A default account must be included on the application.
2. Your supervisor, or dean/vice president must indicate approval by signing the Cardholder Account and Cardholder Agreement forms.
3. Forward original signed forms to the Purchasing Card Administrator in the Controller's Office, Berg Hall.
4. The Purchasing Card Administrator will submit your purchasing card to JPMorgan Chase and notify you when it is available to be picked up. You must pick it up and sign for receipt of your purchasing card personally, unless you or your department are located off campus in which case the card may be mailed to you.
5. When you receive your card

T28 (o)2 (o)12 bt(a)4 (i)14 n(.)14 (c)8 rleii-4 (m)4 (i)14 t (c.18 h .47 (g)64 (e)3

3.4 Card Renewal

A renewal card will automatically be mailed to the Purchasing Card Administrator. The expiration date is indicated on the card. Again, you will have to personally pick up your card at the Controller's Office and sign for receipt of it, unless you or your department is located off campus in which case the card may be mailed.

3.5 Revising "Default Account Number" Information

Submitting a revised Cardholder Account Information Form (70.003 TRGa70.0-2 (l)10 (d)-4 (C)4 rdBDC / (re)-1 (v)3 (e)-1)-1 (re).

Transactions for Worker".

2. Select the transaction that is to be verified and select ok.
3. For each transaction there must be an appropriate Business Purpose listed in the memo field, an appropriate Spend Category, and an appropriate account assigned to the transaction. Itemized receipt(s) and any other documentation needs to be attached to the transaction(s) as well. All host expenses must have a detailed hosting worktag.
4. Once all the accounting information is entered, and documentation is attached, the transaction will be submitted and routed through the Workday system for proper approvals.
5. After all department and account approvals are completed the transaction is sent to UNR Accounting Services for a final audit and approval. If there are any issues with the transaction(s) it will be sent back through the system with a memo explaining the problem(s) and how to rectify them.

Any transaction that does not have an itemized receipt or appropriate purchase documentation needs to have a memo attached to the transaction that has been signed by the dean or VP. Any transactions that do not have that accompanying them will need to be paid back by the cardholder using the Record Cash Sale process in Workday.

If the transaction is a credit that does not have backup associated with the transaction, a memo

3.10 State of Nevada Sales Tax

The Great Basin College is an agency of the State of Nevada and is exempt from payment of State of Nevada sales or use tax on its purchases as provided by NRS 372.325, NRS 374.330 and NRS 377, when applicable. It is the cardholder's responsibility as an agent of the college to ensure State of Nevada sales tax is not charged. The State of Nevada Sales Tax exemption letter for GBC is available on the Controller's Office Website.

3.11 Resolving Errors, Disputes, Returns, and Credits:

- x Disputed billing can result from failure to receive goods or services, fraud or misuse, altered charges, defective merchandise, incorrect amounts, duplicate charges, credits not processed, etc. In

NSHE OVERALL BEST PRACTICES P-CARD PROGRAM

1. Each institution should have a specific department and personnel assigned the responsibility and authority for management of their P-Card program, with adequate staffing to support the operation.
2. Each institution should establish an appropriate regular audit/review process for P-Card transactions to help assure adequate operations of the program and to address errors/problems.
3. Each institution should require adequate training for P-Card holders before they are issued a card. Following training, they should be issued a user's manual and to sign for that manual noting they understand their responsibilities and authority associated with the use of the card. Additionally, each institution should send out regular reminders to card- holders noting key requirements and responsibilities (preferably with an updated "Quick Guide" pocket summary on proper uses of the P-card)
4. Each institution should establish time periods to review and update the manual and this should occur at least on an annual basis.
5. Each institution should ensure that all policies and procedures established are consistent with the Board of Regent's and Chancellor's purchasing requirements.
6. Security provisions need to be adequate, including required password changes at least every 90 days.
7. Each institution must have an adequate and timely process to assure that when employees leave the institution (voluntarily or otherwise) their card is collected and/or deactivated.
8. On at least a monthly basis, a supervisory review and approval of the transaction log for the cardholder activity should be formally completed.
9. The Electronic account statement should be used to collect the business purpose summary of purchases (as backup to the itemized receipt or invoice)
10. Only the authorized cardholder should use their card and it should not be lent to anyone else. Institutions can consider "departmental" cards for specific situations where this can be used in an effective and controlled manner.
11. Each institution should have an effective process to review and control the P-Card limits for their users (transaction limit and monthly limits) that match the user needs and are balanced against existing controls. One overall institutional limit for everyone is not

Purchasing Card Program Review

Please answer the following questions, then sign and date this form.

Please attach this page to your application and send to:

Great Basin College, P-Card Administrator, 1500 College Parkway, Elko, NV 89801

1. The maximum dollar amount per each P-Card transaction is \$ _____.
2. The P-Card can be used for Cash Advances. True or False? _____.
3. How often should P-Card transactions be reconciled? _____.
 - a. Daily
 - b. Once a month
 - c. Semi-monthly
 - d. Weekly
4. In the "NSHE Overall Best Practices-P-Card Program" it states that "Security provisions need to be adequate, including required password changes at least every 180 days". Is this statement True or False? _____
5. On the Purchasing Card Program-Contacts, what is the Customer Service Department phone number for JP Morgan Chase if you have to report an "error, dispute, return or credit"? _____
6. The bank (JP Morgan Chase) must be notified of any disputed P-Card charges within _____ days.
7. While an employee is traveling on College business, they may use the P-Card for their own personal meals. Is this statement true or false? _____
8. The JP Morgan Statement of Account and documentation for purchases must be approved and verified in Workday by the _____ of each month.

I have read and understand the Great Basin College, Purchasing Card Program documentation and am requesting that a Purchasing card be issued to me.

Printed Name

Date

Signature

Department

5.0 LINKS TO FORMS AND INFORMATION

The forms and information that are necessary to request, manage, and understand the p-card can be found at the following link <https://www.gbcnv.edu/controller/>. Information and forms include:

- x Purchasing Card Application and Agreement
- x Purchasing Card Internal Use Form
- x College/Department Liability for Purchasing Card Purchases