

PURCHASING CARD PROGRAM MANUAL FY 2025

Purchasing Card Program Administrator:

Amy Ingram

Procurement Director

Phone: (478) 934-5204

Fax: (478) 471-2097

amy.ingram@mga.edu

Purchasing Card Program backup:

Christy Colvin

Director of Finance

Phone: (478) 757-3602

TABLE OF CONTENTS

1. OVERVIEW OF PURCHASING CARD PROGRAM

- 1.1 What is a Purchasing Card?
- 1.2 Use of the Purchasing Card

2. WHERE TO GET HELP

- 2.1 Bank of America
- 2.2 Institution Program Roles and Responsibilities
 - 2.2.1 President
 - 2.2.2 Chief Financial Officer
 - 2.2.3 Card Program Administrator

3. CARDHOLDER POLICIES AND PROCEDURES

- 3.1 Obtaining a Card
- 3.2 Keeping Your Card Secure
- 3.3 Sales Tax Exemption
- 3.4 What kinds of purchases are authorized?
 - 3.4.1 Allowable Purchases (Restriction Apply)
- 3.5 Limitations Specific to Your Card
 - 3.5.1 Prohibited Purchases
 - 3.5.2 Split Purchases Prohibited
- 3.6 Automatic Renewal
- 3.7 Termination of Employment

4. HOW TO USE THE P-CARD

- 4.1 Purchases in Person
- 4.2 Purchases by Contract, Internet, Phone, Fax or Mail
- 4.3 Returns, Damaged Goods, Credits

5. DISPUTED TRANSACTIONS

- 5.1 Dispute of Statement Item
- 5.2 Dispute with Supplier

6. GENERAL RECONCILIATION INSTRUCTIONS

- 6.1 MGA Purchasing Card Program Administrator
- 6.2 Cardholder and School/Div. / (i)-21tDTj(P)Tj0.85 0 Td(-)Tj-0.012 Tcaa01 Tc -0.01 Tw 1.260 Td(nt)C /P A

7. TRAINING

7.1 MGA Internal Training

7.2 Statewide Training

7.3 WORKS Training

1. OVERVIEW OF PURCHASING CARD PROGRAM

1.1 WHAT IS A PURCHASING CARD?

The Middle Georgia State University (MGA) Purchasing Card (P-Card) is a Visa credit card issued by Bank of America to MGA employees who are approved by the Purchasing Card Program Administrator, Procurement Director (CUPO), Executive Director, Finance (Controller), and Executive Vice President Finance and Operation (CFO) Per the Georgia Department of Administrative Services (DOAS), the P-Card may be used as the method of payment for unplanned, non-routine, or urgent point of sale purchases under \$1,000 and for purchases under \$5,000 that are preapproved and go through the requisition process prior to completing the purchase. Point of sale transactions include purchases made at a physical store, in person, online, or over the phone. This policy can be found at:

http://doas.ga.gov/assets/State%20Purchasing/PCard%20Marketplace%20Documents/PCard_Policy.pdf

The Purchasing Card program for the State of Georgia is managed by DOAS. The currenude (d)46 0mTJ0.00Een-1

2. WHERE TO GET HELP

2.1 BANK OF AMERICA

To report a lost/stolen card call 1-888-449-2273.

- The cardholder must call Bank of America **immediately** upon discovering that a card has been lost or stolen. Help is available 24 hours a day, 7 days a week. Be sure to keep this phone number and your credit card number on file for reference. Also call MGA's Purchasing Card Program Administrator as early as possible on the first available business day during normal business hours at 478-471-2071 or 478-471-2502.

Bank of America Customer Service, call 1-888-449-2273 for general assistance and information.

2.2 MGA's PROGRAM ROLES AND RESPONSIBILITIES

2.2.1 President

MGA's President is responsible for reviewing and approving MGA

The Institution must provide a Designation of Card Program Administrator, Form SPD-CC001, and the Card Program Administrator Acknowledgement form to the State Purchasing Division within 30 days of any changes in Administrators or Coordinators if the coordinator serves as a point of contact with the State Purchasing Division. Information on all official program forms and how they are to be used can be found on the SPD website:

<http://doas.ga.gov/state-purchasing/statewide-card-programs/purchasing-cards>

The Card Program Administrator/Coordinator fulfills responsibilities in the following areas:

1. Card Management

- a. Develops and maintains MGA's internal P-Card policy to address policy areas unique to the Institution or that are not covered by the Statewide Purchasing Card Policy.
- b. Cannot be a P-Card holder.
- c. Works with management, including the CFO, to identify job titles or positions that require a P-Card or would be good candidates for use of the card and/or other accounts.
- d. Develops internal procedures for requesting new cards and/or changes to existing cards (e.g. change in spending limits).
- e. Works with management and the CFO to determine appropriate cardholder spending limits based on budget restrictions, job requirements, historical spending patterns, and overall procurement practices.
- f. Evaluates cardholder spending limits against actual usage at least annually and terminates cards that show consistently low usage.
- g. Identifies cards with little or no usage to determine if cards are needed.

2. Reconciliation Procedures

The Card Program Administrator is responsible for developing the following internal procedures:

- a. Reconciliation process that ensures timely payment and/or allocation of transactions to the General Ledger at least monthly.
- b. Documentation, including use of Works™ Payment Manager, as appropriate, for reconciliation of transactions.
- c. Disputing a transaction with the Bank.

3. CARDHOLDER POLICIES AND PROCEDURES

3.1 OBTAINING A CARD

Eligibility is determined based on purchasing need of the department. The P-card administrator, along with the CUPO, Controller and CFO will have the final decision on approving p-card applications and the setting of single and monthly transaction limits. Prospective cardholders, however, must meet established MGA requirements.

MGA requirements:

Department requirements:

- The department must complete and submit a Purchasing Card Application Form <http://doas.ga.gov/state-purchasing/statewide-card-programs/purchasing-cards> with the appropriate signatures.

Waiting Period:

- The prospective cardholder must be a full-time MGA employee for at least 6 months.
The prospective cardholder is required to sign a Purchasing Card Agreement

3.3 SALES TAX EXEMPTION

It is the responsibility of the car

- Cardholders may use the Purchasing Card for students travelling on official school business, clients of the institution, and the general public when participating in an official State program or other activity for:
 - All types of transportation when this transportation is needed in the fulfillment of the Institution’s mission.
 - Lodging and meals for students and for clients of the Institution when needed in the fulfillment of the Institution’s mission.
- Software, Data Plans, and “Apps ”
 - Software, unless prohibited by the Institution’s internal policy, can be purchased with the following restrictions:
 - f* Data plans, software, or applications (apps) for State-issued computers, smart phones, and tablets only (e.g. iPhone, Android, iPad).
 - f* Purchases cannot be made for personal devices even if used for business purposes.
- Food or Meals
 - Food provided for consumption at events or services provided to the general public, state benefit recipients and/or state program participants, or purchased for resale in gift shops, bookstores, or similar venues, and other non-employee meal related use.
 - Non-travel related meals for State employees that meet the State Accounting Office definition of group meals. For complete information, search for Statewide Travel Policy on the SAO website at: https://sao.georgia.gov/sites/sao.georgia.gov/files/related_files/site_page/SOG%20Statewide%20Travel%20Policy-Effective100116.pdf.
 - Meals only when the cost of the meal is included in the total cost (e.g. a conference fee of \$1,500 that includes three meals).
 - Food and lodging for student activities, **but not for faculty, staff, coaches, or other school employees, when on official school business** (e.g. athletic team travel).
Documentation for the purchase must include:
 - f* Itemized receipt showing all meals purchased
 - f* Roster of participants showing student name and signature
 - f* Copy of team schedule or other documentation showing that the meal was for an authorized student activity
 - Food for official research, laboratory animals, or instructional/classroom use.
 - Food for school-sponsored childcare (e.g. day care center at a school).
 - Alcoholic beverages, such as cooking wine, for instructional or classroom use only. The following steps must be followed:
 - f* Document the purchase showing that the purchase was for instructional use.
 - f* Create and document steps to ensure that the alcohol is either completely used or disposed of or properly secured between usage to prevent consumption in non-classroom activities.
 - f* When possible, purchase the alcohol from instructional/culinary arts supply sources rather than a grocery or package store.

3.5 LIMITATIONS SPECIFIC TO YOUR CARD

The following **restrictions** have been assigned to the Bank of America Visa Purchasing Card:

- **No Employee Travel and Related Expenses**- including parking fees, motel fees and meals
- **The Purchasing Card shall not be used for purchases funded by agency accounts.**

Additionally, there are restrictions regarding the suppliers that can be selected. Cardholders must not make P-Card purchases from friends or relatives where the cardholder has a financial interest. Cardholders also must not accept any gift from any source when it is offered, or appears to be offered, to influence decision-making regarding Purchasing Card purchases.

****Caution:** MGA has authorized the bank to encode the P-Card so that it will not be accepted for certain types of goods or services.

3.5.1 PROHIBITED PURCHASES

The following types of purchases are strictly prohibited either by Official Code of Georgia, Annotated (O.C.G.A.), or to meet reporting requirements of the State or specific State Entities:

- Goods or services not directly related to job responsibilities or other official State of Georgia business (i.e. personal purchases).
- Data plans, software, or applications (apps) for non-Institution issued devices, including, but not limited to, smart phones, laptop computers, and tablets.
- Memberships at wholesale warehouses and shopping clubs (e.g. Sam's, Costco, Amazon Prime)
- Cash advances
- Gift cards, stored value cards, calling cards, and similar products.
- Alcoholic beverages or products except as permitted in Section VII.B. above
- Tobacco products
- Fuel, mechanical repairs, and maintenance for State-owned or rental vehicles.
 - This restriction does not apply to non-mechanical body shop repairs (e.g. dented bumper) not covered under the State's vehicle maintenance contract.
 - This restriction does not apply to auto parts for in-house use (e.g. Entity-operated repair shops) or for teaching purpose

3.5.2 SPLIT PURCHASES PROHIBITED

DOAS policy requires the Single Transaction Limit (STL) for unplanned, non-routine, or urgent point of sale P-Card transactions be set at \$1,000 and purchases that are preapproved and go through the preapproval process prior to completing the purchase be set at under \$5,000 (i.e. \$4,999.99 or less). Point of sale transactions include purchases made at a physical store, in person, or over the phone.

Cardholders are prohibited from splitting a transaction between two or more transactions on a single account, two or more transactions on multiple accounts, or two or more transactions using the P-Card and a purchase order in order to circumvent competitive solicitation requirements. Refer to the GPM at <http://doas.ga.gov/state-purchasing/law-administrative-rules-and-policies/gpm> for complete information on bid requirements and procedures.

Cardholders are prohibited from splitting a transaction between two or more transactions on a single card number, two or more transactions on multiple card numbers, or two or more transactions using the P-Card and a purchase order in order to circumvent th

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

Cardholder responsibilities include, but are not limited to:

- Using the P-Card for State business purposes only, not personal use.
- Abiding by and making each purchase in accordance with State Purchasing guidelines, and MGA's Purchasing Card Program.
 - Completing P-Card purchase request form and obtaining budget and fiscal approver signatures prior to purchase if no special exception has been obtained and the purchase is routine and non-urgent.

https://www.mga.edu/procurement/docs/P-Card_Purchase_Request_Form.pdf

arrival. Refer to Section 4.4 for instructions about returning an item.

4.2 PURCHASES BY CONTRACT, IN

5.1 DISPUTE OF STATEMENT ITEM

Items that appear on the monthly Purchasing Card statement from Bank of America may be disputed, as long as the disputed transaction is reported to Bank of America within 60 days after the statement's closing date. If there is a charge that is

- Date of the Statement
 - Date of each item purchased
 - Supplier/Supplier
 - Amount of items purchased
 - Card account number
 - Total amount of transactions purchased
 - If item was received (yes/no)
- [https://www.mga.edu/procurement/docsenn-4v\)6.3.1 7oegaegae2](https://www.mga.edu/procurement/docsenn-4v)6.3.1 7oegaegae2)

Retention of Statement Documentation: The Authorizing Official has the option to retain a copy of the statements and receipts although it is not necessary because the Purchasing Card Program Administrator will maintain files for five years. Also, cardholders can review their transactions in the Works card processing system.

Submission of the Purchase Card Package to Business Services: The Authorizing Official should submit the following original documentation to the Procurement Office on or before the 20th of each month:

- Each procurement card statement;
- Purchasing Card log
- All supporting documentation (including all pre-approved requisitions);
- All disputed statements;
- All violations; and
- All purchase return forms

6.4 P-CARD RECONCILIATION TIMELINE

MGA Purchasing Card Program Administrator is responsible for ensuring that all the monthly statements for all cardholders are reconciled with the amount posted to the bank account. All supporting documentation will be reviewed and attached to the reconciliation for auditing purposes.

Cutoff/Deadlines For Purchases/Reporting

ae0244 0 Td0 Td(ar)ETBTarardh

Monthly cutoff for cardholders is 10/31/2021. All purchases must be reported by 11/15/2021. All supporting documentation must be submitted by 11/30/2021.

- split purchases

7. TRAINING

7.1 MGA Internal Training

Cardholders and authorizing officials are required to attend annual P-Card training. If needed, special training sessions can be arranged for an individual or department by contacting the MGA Purchasing Card Program Administrator. Online training with passing test score may be used in lieu of attending class in person.

Training material is available on the Procurement Office website.

https://www.mga.edu/procurement/docs/P-Card_Manual_FY20.pdf

7.2 Statewide Training

The Professional Development Unit of the State Purchasing Division provides additional training for cardholders, supervisors, approving officials, CFOs, and Card Program Administrators. For specific training requirements to access Team Georgia Marketplace™, contact training@doas.ga.gov.

All training courses are updated at least annually and are available in the SPD Learning Management System (LMS) at <http://doas.rollbook.com/>. To gain access to the LMS, send an email to training@doas.ga.gov.

- **Introduction to P-Card Principles** provides the information necessary to understand the purpose of the P-Card, its benefits, and the procurement regulations that apply to using the P-Card. This course is required as either initial training or annual refresher training, or both, for Card Program Administrators, cardholders, and supervisors/approving officials for those State Entities that do not provide training.
- **P-Card for the CFO training module** provides an overview of the card program and the CFO's roles and responsibilities related to the program.

7.3 WORKS Training

https://www.mga.edu/procurement/docs/WORKS_How-To.pdf