

Gas Card Policy

Policy and Procedure

Sponsor: Purchasing Services Office

Last modified March 21, 2018

Original Policy Adopted by the Board of Regents July 2000

Policy Purpose: The purpose of this policy is to establish Gas Card guidelines for NMIMT employees who use the Gas Card for purchases of fuel for NMIMT vehicles and limited services for NMIMT business purposes.

This document is continually being updated; we would appreciate any information and/or insight that would help us develop stronger policies for NMIMT's education, research, and business community

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I. Statement

A. Policy Statement

The purpose of this Gas Card Policy is to set forth New Mexico Institute of Mining and Technology's (NMIMT) requirements for accountability and compliance for all expenditures related to the procurement of goods and services for the Institute under the Gas Card program.

B. Purpose of Policy

1. It is the purpose of the Gas Card Policy to ensure that the financial resources of the Institute are spent according to federal and state requirements. To that end, providing faculty and staff with accurate and updated procedures will aid in providing the tools to ensure the Institute spends wisely while remaining audit compliant.
2. The Gas Card Policy sets forth the minimum requirements and in no way limits the authority of any department in establishing internal controls which exceed these minimum standards.

C. Authority

1. The policies established in the Gas Card Policy are based on meeting the requirements, as amended, of the following authorities:
 - a) 2 CFR 200
 - b) Federal Acquisition Regulations (FAR)
 - c) New Mexico Statutes Annotated (1978), Chapter 13

These federal regulations and state statutes require NMIMT to maintain a strict oversight of the procurement process;

3. Act fairly in obtaining competition; strive for the best value for the Institute.
4. Prescribe certain recordkeeping responsibilities.
5. Place responsibility for oversight of all procurements with the Purchasing Services Office.

II. Gas Card Overview

A. Overview

1. Gas Cards will be issued by the Purchasing Services Office upon;
 - a) Receipt and verification of a Gas Card Application Form.
 - b) Completion of Gas Card Training by the Cardholder.
2. Only the Purchasing Services Office is authorized to order new and replacement Cards.
3. All Gas Cards have a unique account number and are embossed with NMIMT as the Cardholder.
4. Gas Cards will not be transferable between individuals or departments.
5. Each Card will be assigned to an individual or vehicle along with a default index and account number.
6. An employee's Department Head and Vice President must approve the request for a Card.
7. The person responsible for the default index number must also approve the request.
8. The default index number will be verified and approved by the appropriate Business Office Administrator.

B. Corporate Liability

NMIMT has made arrangements with Bank of America to have Gas Cards issued to NMIMT departments, and to permanent employees. Cards will not be issued to emergency, temporary or student employees.

C. Cardholder Liability

1. The Cardholder is responsible for proper use of the Card within stated guidelines of this policy as well as NMIMT Policies and Procedures relating to the expenditure of NMIMT funds.
2. Failure to comply with these guidelines, policies and procedures may result in permanent revocation of Gas Card privileges.

3. Use of the Card for personal purchases constitutes fraud under New Mexico State Law.

D. Gas Card Eligibility

1. Cardholders must be a permanent employee of NMIMT who has the approval of their Department Head to use the Gas Card for the purchase of fuel on behalf of NMIMT. Gas cards may not be given to emergency or temporary employees, non-employees or students.
2. Cards will not be issued to NMIMT employees who have previously had their Gas Card privileges revoked.
3. All NMIMT employees must complete the Gas Card Training before being issued a Card.

E. Cardholder Responsibilities

The Cardholder must:

1. Attend a training session before receiving their Gas Card. Each individual Cardholder must complete a Gas Card Application Form and sign for receipt of the Gas Card(s) in the Purchasing Services Office upon completion of training.
2. Ensure Gas Card is used for NMIMT vehicles only. The Gas Card may **not** be used for personal purchases of any kind, and may **not** be used to put fuel in a personal vehicle or rental vehicle when on NMIMT travel.
3. Always document the vehicle license number and mileage for each transaction on either the receipt or the optional Cardholder Transaction Log.
4. Maintain the Card in a secure location at all times.
5. Do not allow other individuals, non-employees, students or departments to use the Card.
6. Ensure the total amount of any single transaction does not exceed \$500.
7. Transactions shall not be split in order to circumvent the single transaction limit policy.
8. Use the Gas Card for the purchase of fuel, towing services, car washes, small emergency repairs, and NMIMT vehicle related items.

9. Upon the completion of the monthly reconciliation, submit monthly statements with original sales slips and Cardholder Transaction Log (if using) to the approving official allowing time for the package to reach the Purchasing Services Office by the date specified by the Purchasing Card Administrator.
10. In the event the receipt is lost or is not available and copies cannot be obtained, the Cardholder must complete a Lost/Missing Receipt Form: <http://www.nmt.edu/finance/purchasing/docs/pcard/nmt%20lost%20cc%20receipt%20form12-19-11.pdf>
11. Do not accept cash, gift Cards, or any other in-kind form of repayment in lieu of a credit to the Card account. The Card may not be used for cash withdrawals.
12. Immediately report a lost or stolen Card to Bank of America at 1-888-449-2273 (24 hours a day 365 days a year).
13. Notify Departmental Head and the Purchasing Services Office of a lost or stolen Gas Card at the first opportunity during normal business hours at 575-835-6941.
14. If the index and / or account to be charged is not the default index and / or account, the cardholder must reallocate to the correct index and / or account number in the Works program.
15. Return the Gas Card to the Purchasing Services Office upon terminating employment with NMIMT or transferring to another department within NMIMT.

F. Department Head / Sign-off Manager Responsibilities

1. The Department Head /Sign-off Manager must:
 - a) Approve an employee's request for a Gas Card.
 - b) Review, pre-audit and sign off on the Gas Card transaction for their department.
2. Ensure the transactions are legitimate purchases for NMIMT before forwarding to the Purchasing Card Administrator by the specified date.
3. Ensure the Cardholder returns the Gas Card to the Purchasing Services Office upon terminating employment with NMIMT or transferring to another department within NMIMT.
4. Be held responsible for accounting accuracy and compliance with Gas Card Manual.
5. Ensure transactions only contain purchases of allowable items.

G. Gas Card Termination

The Cardholder's Card will be suspended or terminated when they;

1. Transfer to a different department.
2. Move to a new job in which a Card is not required.
3. Terminate employment.
4. The Cardholder allows the Card to be used by an unauthorized individual.
5. The Cardholder splits a purchase to circumvent the limitations of the Gas Card.
6. The Cardholder fails to provide Department Head with required monthly Card reconciliation and sales receipts.
7. The Cardholder does not adhere to all of the Gas Card policies and procedures.
8. The Gas Card is used to purchase fuel and fuel related items for a non-business related activity, or for a vehicle not belonging to NMIMT, such as a personal vehicle or rental vehicle.
9. The Cardholder uses the Gas Card for personal purchases.
10. The Cardholder uses the Gas Card while in a travel status for any vehicle other than a NMIMT vehicle.

H. Lost, Misplaced or Stolen Gas Cards

Cardholders are required to immediately notify the Purchasing Services Office (575-835-6941 or 5164) and his /her Department head about the lost or stolen Card at the first opportunity during normal business hours.

I. Spending Controls

1. The Gas Card is to be used only for the purchase of fuel, car washes, and vehicle related items.
2. NMIMT spending parameters for each Gas Card issued is set at \$500 per transaction with a maximum of \$5,000 per month per Card.

3. If a transaction is going to exceed the spending parameters for a Gas Card a Gas Card Waiver Form will need to be approved prior to purchase.

J. Erroneous Declines

Should a seller erroneously decline a Gas Card, the Cardholder should immediately contact the Purchasing Services Office (575-835-6941 or 5164) during normal business hours. If the purchase is being made outside normal NMIMT business hours, and the Cardholder is having problems with the purchase being declined, the employee must find an alternate payment method or terminate the purchase.

K. Credits

1. A seller must issue all credits to the individual Gas Card account for any item they have agreed to accept for return.
2. Cardholder must obtain and provide a copy of all credits and refunds posted to the statement.
3. Under no circumstances should a Cardholder accept cash in lieu of a credit to the Gas Card account. If a refund to the Card is not possible a refund check made out to NMIMT should be requested.

L. Disputes and Billing Errors

1. The Cardholder is responsible for contacting the seller to resolve any disputed charges or billing errors. If the matter is not resolved with the seller, the Cardholder should contact Bank of America at 1-800-538-8788 directly for assistance.
2. Be aware that the total monthly amount billed by Bank of America will be charged to the individual departmental accounts and credits for disputed transactions will be posted to departmental accounts on the next monthly statement from Bank of America.
3. If the Cardholder requires assistance in dealing with these matters they can contact the Purchasing Services Office.

M. Security and Storage of Cards

1. Cardholders should always treat the Gas Card with at least the same level of care as one does their own personal credit Cards.
2. The Card should be maintained in a secure location and the Card number should be carefully guarded.

3. The only person entitled to use the Card is the person whose name is embossed on the Card.
4. A Gas Card will be issued to NMIMT vehicles checked out through facilities. The individual will have to follow the Gas Card policy and return the vehicle, Gas Card and all original gas receipts to facilities at the end of travel.

N. Terminated or Transferred Employees

1. The Department Head is to secure any NMIMT Gas Card from a terminated employee or one that transfers to another department. The secured Card should be forwarded immediately to the Purchasing Services Office for cancellation and disposal.
2. All statements and required information must be completed and turned in before the Purchasing Services Office will sign out an employee.

III. Procedure for Obtaining and Utilizing a Gas Card

A. Fill out the Gas Card Application Form

1. Obtain all required signatures.
2. Attach copy of defensive driving certificate.
3. Return Application to Purchasing Card Administrator.
4. Attend Gas Card training.
5. Review Gas Card Manual.
6. Review Gas Card Waiver Form.
7. Receive, review, and sign Gas Cardholder Agreement.
8. Obtain required signatures for Cardholder Agreement and submit to the Purchasing Services Office.
9. Receive Gas Card.
10. Determine needs and fill out Gas Card Waiver Form for purchases above transaction limits.

B. Make Purchases;

1. Save detailed/itemized receipts.
2. Make changes to indexes and accounts in Works as necessary.
3. Include a business description, license plate number, and mileage in the comment section for all transactions in Works.
4. Print monthly statements from Works.
5. Reconcile statements with receipts.
6. Submit statements, Cardholder Transaction Log (if using), and scan ready, detailed/itemized receipts to department in order to reach the Purchasing Card Administrator with all necessary signatures no later than the date specified by the Purchasing Card Administrator.

IV. Reconciliation, Approval and Allocation of Billing

A. Receipt and Payment of Bank of America Billing

Cardholder Statements are available to download for each billing cycle from the Works Program. They can be downloaded at any time but must be downloaded at the end of the billing cycle.

B. Allocation of Gas Card Charges to Other Accounts

1. A department default index and account code will be assigned to each Gas Card.
2. A restricted fund cannot be used as a default without the approval of Sponsored Project Administration.
3. Each Cardholder will reconcile their monthly statement from Bank of America,
 - a) Sign-off that all purchases have been received,
 - b) Attach the sales receipts and Cardholder Transaction Log (if using),
4. Forward to the completed package to the cardholder's Approving Official.
5. The Approving Official will review the package, sign-off and forward to the Purchasing Services Office by the designated deadline.

6. In the event the index and / or account of the purchase is different than the default index and / or account the Cardholder is responsible for reallocating to the appropriate index and / or account codes via Works prior to signing off on the transactions. Transactions to be split between multiple indexes or accounts can be split (by percentage or dollar amount) at the time of approval.
7. After approval and posting, if there are errors in distribution between index and accounts, the Cardholder's department is responsible for correcting the transactions via Journal Voucher (JV).
8. The total amount billed by Bank of America will be charged to the individual departmental accounts and credits for disputed transactions will be posted to departmental accounts when credit appears on future Bank of America billing statements.

C. Retention of Reconciled Statements and Invoices

All NMIMT account statements and sales receipts will be retained in the Purchasing Services Office for six (6) years plus the current year. Cardholders should retain copies for their records.

V. Violations

A. Gas Card Violations and Disciplinary Actions

1. The purpose of this document is to inform Cardholders of possible consequences that may arise from violation of the Gas Card Policies and Procedures as outlined in the Gas Card Manual.
2. Violations will be classified as Minor or Major. These guidelines will be followed as closely as possible, but each situation is unique and will be handled appropriately.
3. Compliance with procedures outlined in this manual will be audited by the Purchasing Services Office, which reserves the right to suspend or revoke a Gas Card regardless of stated policy if, in their judgment, the violation(s) proves a severe risk of fraud or compromise to the Gas Card program.

B. Improper Use of Gas Card

"Improper Use" means the use of the Gas Card outside of the parameters provided by NMIMT's Gas Card Policies and Procedures as well as all other University Policies and Procedures.

1. Examples of improper use include but are not limited to:
 - a) Failure to adhere to the signed Cardholder Agreement.
 - b) Purchasing goods or services for personal use.
 - c) Missing / Incomplete receipts or supporting documentation of purchases.
 - d) Failure to reconcile transactions in Works by the designated deadline.
 - e) Failure to have all paperwork to the Approving Official by designated deadline.
 - f) Unsigned, missing, or incomplete Cardholder statements.
 - g) Allowing an unauthorized individual to use the Gas Card.

C. Minor Violations

"Minor Violations" are inappropriate transactions that were not deliberately mishandled to circumvent or disregard the Gas Card Manual.

Examples of Minor Violations include but are not limited to:

- a) Transactions exceeding \$500 that have not received prior approval.
- b) Failure to reconcile transactions in Works.
- c) Failure to submit paperwork by deadline date.

Minor Violation Disciplinary Actions:

- a) First Incident in a twelve (12) month period: Email notice from Purchasing Card Administrator.
- b) Second Incident in a twelve (12) month period: Email notice from Purchasing Card Administrator copying Cardholder's supervisor.
- c) Third Incident in a twelve (12) month period: 15-day suspension of Gas Card and mandatory retraining before Card is reissued.
- d) Fourth Incident in a twelve (12) month period: Escalation to a Major violation status.

D. Major Violations

"Major Violations" are transactions that show willful intent to disregard established policies and procedures or an action that a Cardholder knew or should have known to be egregiously offensive to established policy.

1. Examples of Major Violations include but are not limited to:

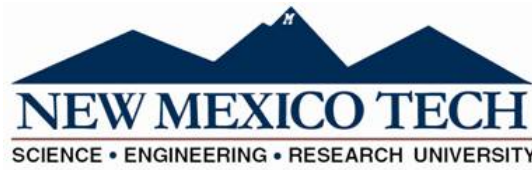
- a) Purchase of unallowable items.
- b) Any and all personal purchases.
- c) Splitting of transactions to avoid the single transaction limitations.
- d) Being unresponsive or uncooperative in helping to resolve previous violations.
- e) Accumulation of four (4) or more minor violations in a twelve (12) month period.

2. Major Violation Disciplinary Actions include but are not limited to:

- a) Thirty (30) day suspension of Gas Card.
- b) Sixty (60) day suspension of Gas Card.
- c) Mandatory retraining.
- d) Revocation of Gas Card.
- e) Termination of employment.
- f) Criminal Prosecution.

VI. Forms

NMIMT Purchasing Services Office is continually updating forms. For the most up-to-date Gas Card Forms, please see the NMIMT Purchasing website:
<http://www.nmt.edu/finance/purchasing/pcard.php>



Gas Card Application Form

PURCHASING CARDS ARE ISSUED TO PERMANENT EMPLOYEES ONLY

All signatures must be obtained prior to submitting this form to the Purchasing Card Administrator, Brown Hall, and Room 114. Call 575-835-6941 with any questions regarding this form.

Applicant Legal Name _____
(To be embossed on card)

Applicant Email Address _____

Applicant Office Telephone Number _____

Department Name _____

Default Index and Account Number _____ / _____

Campus Mailing Address Bldg: _____ Room# _____

Applicant Signature _____ Date _____

Approver/Signoff Manager Name _____ Date _____

Approver/Signoff Manager Signature _____ Date _____

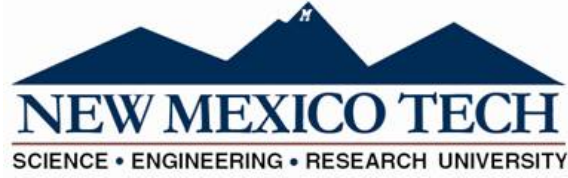
Approving Director/ Dept. Head Name _____ Date _____

Approving Director/ Dept. Head Signature _____ Date _____

Approving Vice President Name _____ Date _____

Approving Vice President Signature _____ Date _____

Note: Preset Card Limits are \$500 per transaction and \$5,000 per monthly limit



Request for Gas Card Limit Increase

Cardholder Name _____

Card Number _____

New Transaction Limit _____ New Monthly Limit _____

Justification for Increase _____

Approving Vice President _____ Date _____

Approving Director or Department Head _____ Date _____

All approvals must be obtained prior to submitting this request to the Purchasing Card Administrator.

Increase Approval (to be completed by Purchasing)

Approved New Transaction Limit _____ Approved New Monthly Limit _____

Director/Associate Director of Purchasing _____

Gas Card Administrator _____



I, the undersigned, as a Cardholder, agree to comply with the terms and conditions of this Agreement and all applicable NMIMT Policies and Procedures including but not limited to:

- Approved and Prohibited Use of the Card
- Gas Card Record Keeping
- Placing an Order
- Reporting Lost and Stolen Cards
- Reconciling of Monthly Statements
- Change in Employment Status

I acknowledge that I have been trained in the use of the Gas Card and understand the above mentioned Policies and Procedures, located at:

<http://www.nmt.edu/finance/purchasing/pcard.php>

I understand that I cannot use the Gas Card for personal items and that the Gas Card may only be used to purchase items for NMIMT business purposes.

I understand that I am responsible for the security of the Gas Card and I agree that I will not allow others to use my Gas Card, PIN number or database password. I agree that I will approve all of my transactions, reconcile and turn in the monthly Statement with all proper documentation by the end of each cycle (dates will be provided by the Gas Card Administrator).

I further understand that improper use of the Gas Card may result in disciplinary action, up to and including termination of employment. Should I use the Gas Card for personal items, I authorize NMIMT to deduct from my salary or from other monies owed me, an amount equal to the total of the personal purchases. I also agree to allow NMIMT to collect any amounts owed by me even if I am no longer employed by NMIMT. I agree that NMIMT has the right to charge me for any legal fees or collection costs for any amounts that I owe.

I understand NMIMT may terminate my Gas Card privileges at any time and for any reason without giving me notice of such termination.

I agree to return the Gas Card immediately upon request / change in employment status.

As stated above, I agree I have attended training set-up through the Gas Card Administrator. At this time I reviewed the Gas Card Procedures Manual, including: the Gas Card Uses - Restricted and Purchasing Card Uses - Prohibited lists, and the Gas Card Waiver Form. I have also been trained in the Bank of America the Works Program. I have been offered a hard copy of each form and have been trained in how to access these items online. I have also read and understand all of the above.

Applicant

Signature: _____

Date: _____

Printed Name: _____

Telephone: _____

Department: _____

Email: _____

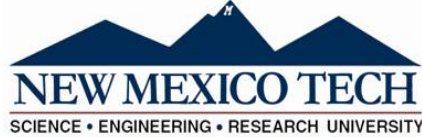
Campus Address: _____

Signature

Printed Name

Date

Gas Card
Administrator: _____



Gas Card Waiver Form

To be completed by cardholder and approved prior to purchase.

This form is to be used when goods, services or travel on the Restricted Uses List may be required by the cardholder.

Cardholder	
Name _____	Department _____
Index _____	Account _____
<i>Use of federal funds requires the signature of Sponsored Projects Administration</i>	
Last four digits of Pcard to be used _____	

I hereby request that a waiver be approved for the following listed goods, services or travel:

Goods/Services _____

Name of employee(s) _____

Business Use _____

Estimated Amount _____

Dates of use _____

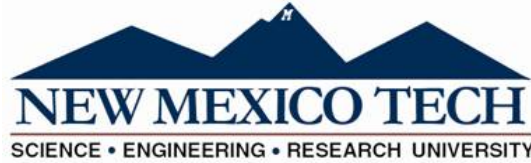
Location of use _____

Name of Business _____

By signing below, you acknowledge and agree that any goods, services or travel listed on the Restricted Uses List must be pre-approved by the Director of Purchasing. This pre-approval is only valid for the goods, services or travel and dates listed above. Any purchases of goods, services or travel outside of these dates must again be pre-approved.

_____ Signature of Cardholder	_____ Date
_____ Signature of Cardholder's Supervisor/Department Head/Director	_____ Date
_____ Sponsored Projects Administration (required if utilizing federal funds)	_____ Date
_____ Purchasing (last)	_____ Date

Please obtain all required signatures (except for Purchasing) before submitting to the Purchasing Services Office, Brown Hall, Rm 114.



LOST/MISSING RECEIPT FORM

NMIMT expects your best efforts to obtain original receipts. In the rare event that a receipt cannot be obtained, or is lost, this form may be used to document your purchase. Excessive use of this form could result in suspension of purchasing privileges. **Supervisor approval is required.**

<p>Card Holder Information</p> <p>Name <input style="width: 150px;" type="text"/> Last 4 of CC <input style="width: 50px;" type="text"/></p> <p>Department <input style="width: 100px;" type="text"/> Phone # <input style="width: 100px;" type="text"/></p>	<p>Vendor Information</p> <p>Name <input style="width: 150px;" type="text"/></p> <p>Purchase Date <input style="width: 100px;" type="text"/></p>
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Purchase Information Please provide details as to why the original receipt is not available and how the problem will be avoided in the future. For gas receipts include license plate number and mileage.

I certify this purchase is a valid NMT expense
 I certify this purchase will not be submitted on any other form for reimbursement.

Line Item Detail Please provide the item description, quantity, and total for each item on the receipt.

Quantity	Item description	Individual amount	Total

Cardholder Signature _____ Date _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 70%;">Tax (Service Only)</td><td> </td></tr> <tr><td>Shipping</td><td> </td></tr> <tr><td>Total</td><td> </td></tr> </table>	Tax (Service Only)		Shipping		Total	
Tax (Service Only)							
Shipping							
Total							
Department Head or Direct Supervisor's Signature _____ Date _____	* if more items were purchased please continue on separate page.						

**NMT GAS CARD
CARDHOLDER TRANSACTION LOG**

Cardholder Name: _____	Default Index & Account Codes: _____
Department: _____	Org Code: _____
Gas Card Statement Date: _____	

Date Charged	Mileage	License Plate Number	Vehicle Number	AMOUNT	Description	Requestor

I certify that all transactions included in this log comply with the Cardholder Agreement, NMT Policies and Procedures, and have been reconciled to the bank statement.

I certify that all transactions included in this log have been paid by NMT GAS-Card and will not be submitted for reimbursement by NMT or any other entity.

_____	_____
Cardholder's Signature / Date	Approver's Signature / Date