

3.15 Employee Use of Credit Cards

Last Revised: August 2021

Policy: Piedmont Community College (PCC) provides the opportunity for credit card use for circumstances in which purchases need to be made in support of College business.

Purpose/Definitions:

Purpose

This policy outlines the procedures for the proper use of credit cards for college expenditures.

Definitions

Cardholder—any employee who has obtained a credit card from the Business Office.

Approval Authority/Monitoring Authority: Piedmont Community College's Board of Trustees has approval authority for this policy. The Vice President, Administrative Services/CFO has monitoring authority for this policy and procedure.

Procedure:

Section 1: Approved Credit Card Use

- 1.1. Any credit card purchase must have prior approval of the employee's immediate supervisor.
- 1.2. When using a credit card, all credit card users must comply with College purchasing policies, and they must obtain an original receipt with the appropriate signature(s) for merchandise or services.
- 1.3. Items purchased requiring delivery must be shipped to the College.

Section 2: Personal Credit Cards

- 2.1. To receive reimbursement when a personal credit card has been used to charge for College expenditures, the original itemized receipt or original itemized invoice must be attached to a signed requisition.

- 2.2. Reimbursement for travel charges requires that a travel voucher be filed (see Section 5 of the NCCCS Accounting Procedures Manual).
- 2.3. Reimbursement should not be made from the credit card statement.
- 2.4. The reimbursement must be made to the employee, not to the credit card company.
- 2.5. The College strongly discourages the use of a personal credit card for small items and non-travel items.
- 2.6. A personal credit card cannot be used to circumvent purchasing and travel policies.

Section 3: Institutional Credit Card

- 3.1. At the supervisor's request, designated employees will be issued an institutional credit card to use in support of College business.
- 3.2. The employee's name and "Piedmont Community College" is embossed on the cards.

Section 4: Guidelines for the Institutional Credit Card

- 4.1. Institutional credit cards are to be used only by the employee to whom the card is issued who must be an employee of the college.
- 4.2. Travel request forms or purchase requisitions must be completed prior to the use of the credit card.
- 4.3. Institutional credit cards are not for personal use, nor may they be borrowed by another individual.
- 4.4. Institutional credit cards are not to be used by students under any circumstances.
- 4.5. In addition to financial responsibility and liability for wage deductions, any purchases an employee makes with an institutional credit card in violation of this policy will result in disciplinary action, up to and possibly including termination of employment, depending upon the severity and repeat nature of the offense. (See PCC Policy 5.19 Employee Disciplinary Policy).
 - 4.5.1. Any reproduction of credit card information is prohibited.
- 4.6. Institutional credit cards can be used with any vendor who accepts the card.
 - 4.6.1. Items such as office and computer supplies, online registration fees, and books, are examples of purchases that can be made with the card.

- 4.6.2. The amount that may be charged to a card is determined by college purchasing guidelines.
- 4.7. Employees may not charge memberships, dues, and subscriptions to an institutional credit card.
- 4.8. If an institutional credit card is lost or stolen, the cardholder must immediately contact the Accounting Technician who will then deactivate the credit card.

Legal Citation: N/A

History: Adopted January 2011; Revised August 2021—Cross references PCC Policy 5.19 Employee Disciplinary Policy