

**2022-2023**  
**Procurement**  
**Card Manual**

# Table of Contents

Purchasing Department Staff.....	pg. 3
Introduction .....	pg. 4
P-Card Forms & Documents .....	pg. 5
Obtaining a P-Card .....	pg. 5
Duties & Responsibilities.....	pg. 5
Types of P-Cards .....	pg. 6
Controls & Audits.....	pg. 6
Spending Limits .....	pg. 6
Vendors .....	pg. 6
Acceptable Purchases .....	pg. 7
Unacceptable Purchases .....	pg. 7
P-Card Sharing .....	pg. 8
Approval Procedures .....	pg. 8
Placing an Order .....	pg. 9
Resolving Billing Errors & Disputes.....	pg. 10
Reconciliation Procedures .....	pg. 10
P-Card Issue & Warning Notices .....	pg. 11
Fraud, Waste & Abuse .....	pg. 13
Bank of America.....	pg. 13

# Purchasing Department Staff



# P-Card Forms & Documents

## Types of P-Cards

- **Campus/Department Cards**

These P-Cards are held by the campus or department cardholder, typically the campus or department secretary, that are checked in and out to be used. All campus and department cards are required to have a separate log for each card assigned to them to document all activity each time the card is used.

- **Campus Cards** - An approved Purchase Request Form is required for purchases under \$500. Purchases over \$500 require a P-Card Purchase Order prior to the purchase.
- **Department Cards** - An approved Purchase Request Form is required for purchases under \$1500. Purchases over \$1500 require a P-Card Purchase Order prior to the purchase.

- **Individual Cards - Campus Administrator**

These P-Cards are cards that are assigned to a specific BISD administrator whose name appears on the card. These card types do not require a log each time the card is used.

- Purchases over \$500 require a P-Card Purchase Order prior to the purchase.

- **Individual Cards - Facilities Management & Transportation**

These P-Cards are cards that are assigned to a specific BISD facility management or transportation employees whose name appears on the card. These card types do not require a log each time the card is used.

- Approvals must follow internal department procedures.

- **Individual Cards – All Other**

These P-Cards are cards that are assigned to a specific BISD employee whose name appears on the card. These card types do not require a log each time the card is used.

- Approvals must follow internal department procedures.

## Controls & Audits

The P-Card program uses internal management controls to manage the program. The program is managed by the Office of Internal Audit, which is responsible for reviewing the program and ensuring that it is in compliance with applicable laws and regulations. The program is also subject to external audits by the State Auditor General.



- Any purchase prohibited by another BISD policy
- Online ordering of supplies and materials or prepaying for products
- Any purchase that exceeds your spending limit or splitting of transactions
- Alcohol, alcoholic beverages, and tobacco products
- Antique shops and antique reproductions
- ATM Machine withdrawals
- Cash advances, Cash Refunds or “Store Credits” held on account with vendor
- Gasoline for personal or district vehicles
- Goods or Services for personal use
- Money Orders or Convenience Checks

## **P-Card Sharing**

nti7g  
**All Individual P-Cards**



- Only the items, quantity and prices approved in the ticket are permitted to be purchased with the P-Card. If an item is on sale when the Cardholder/P-Card User is at the location, the Cardholder/P-Card User can purchase at the lesser amount, but cannot purchase a larger quantity.

**Travel** – All travel purchases must follow the travel guidelines provided by the Business department. Campus, Department, and Campus Administrator cards must still have a P-Card PO in place if the amount will exceed the threshold requiring a P-Card PO.

<b>Employee Travel</b>	
<b>Allowable</b>	<b>Unallowable</b>
Hotel	Gasoline
Registration	Meals
Parking	Purchases from unapproved vendors

<b>Student Travel</b>	
<b>Allowable</b>	<b>Unallowable</b>
Hotel	Gasoline
Registration	

3. Street Address, City, State, Zip Code
4. Phone Number

P-Card purchases should be delivered directly to the individual P-Card User's place of work; otherwise, arrangements should be made to pick up the merchandise at the vendor's place of business. In instances where delivery must be through the warehouse, the Cardholder is responsible for obtaining permission from the Warehouse Supervisor prior to the order being placed, and notifying the warehouse when the goods are expected to arrive. **Items purchased should never be delivered to P-Card User's or someone else's personal address.**

## Resolving Billing Errors and Disputes

The Cardholder/P-Card User is responsible for resolving disputes with the vendor such as incorrect pricing, delivery problems, incorrect items received, damaged items, etc.

Most disputes can be resolved by calling the vendor and having them issue a credit back to the P-Card account. Never accept cash, store credits, or gift cards in lieu of a credit to the P-Card account. Contact the P-Card Coordinator for guidance if a vendor insists on providing a credit in a form other than a credit back to the P-Card.

If the vendor fails to promptly credit your account, submit a P-Card Dispute Form through Fresh Service within 30 days of the billing issue date. Document all correspondence including dates, individuals involved, and a brief description of the problem and keep this form in your records, filed with the expense report. The charge will need to be allocated regardless if it is being disputed. Once the credit is received, it will be returned to the same budget code.

## Reconciliation Procedures

P-Card statements are created for each P-Card utilized during the timeframe of the import. Each statement can contain several transactions. P-Card statements must to6.2 ( w)4.6rsecood e utcodo.9 ( )eco odo.9 ( )2 Cgaedo6.22.3 (ue)-1.641

- Troubleshooting

If the vendor is in Munis but it shows Purchasing needs W9 on your statement, contact the P-Card Coordinator or P-Card AdminisRm

need for the District to apply more stringent actions than those outlined below. Such actions will be applied on a case-by-case basis, as deemed necessary.

### **P-Card Issue Notices**

P-Card Issue Notices are issued to the individuals who violated the use of the P-Cards as described in this manual. In the case that the requestor is left blank, it will be assumed that the cardholder is the requestor.

For Campus/Department cards the notice will be sent to the Cardholder and Budget Manager. If the notice is assigned to someone other than the Cardholder they will be required to distribute to the appropriate person. For Individual Cards the notice will be sent to the Cardholder and Budget Manager.

All P-Card Issue Notices must be signed by the individual who the notice was addressed to and returned to Purchasing within 7 calendar days to signify understanding of the Procurement Card Manual. Upon receipt of the 3<sup>rd</sup> Issue Notice the individual will be required to attend P-Card training. After three P-Card Issue Notices and the required training, the next notice will result in a P-Card Warning Notice sent to the Principal/Director.

### **P-Card Warning Notices**

The P-Card Warning Notice is sent directly to the Budget Manager of the individual who has surpassed the three (3) Issue Notices. It will outline past and current P-Card issues and will be the responsibility of the Budget Manager to address. Two P-Card Warning Notices will initiate a review by the Purchasing Director and will be reported to the appropriate cabinet member.

### **P-Card Issue Notice**

The Purchasing Director and/or P-Card Coordinator reserves the right to suspend a cardholder's P-Card privileges at any time if it is deemed to be appropriate, pending the completion of any investigation, or if the severity of the violation warrants such action.

## **Fraud, Waste & Abuse**

The P-Card User and the Budget Manager (Supervisor) are responsible for ensuring that the District's assets are safeguarded from fraud, waste, and abuse. The Budget Manager (Supervisor) will seek restitution for any inappropriate charges made to the P-Card. Fraudulent or intentional misuse of the card will result in revocation of the card and/or possible criminal charges, including termination. Any employee who knowingly:

- Uses a P-Card for personal gain;
- Purchases items on such P-Card that are not authorized for purchase;
- Purchases items in violation of District policies and procedures; or
- Retains for such employee's personal use a rebate or refund from a vendor, bank, or other financial institution for a purchase or the use of a purchasing card shall be subject to immediate termination of employment, restitution for the amount of the improper purchases, and criminal prosecution.

A Cardholder's supervisor who knowingly, intentionally, willfully, or recklessly allows or who conspires with an employee who is issued a P-Card to violate any P-Card guidelines or District policies may be subject to immediate termination of employment and/or criminal prosecution, as determined by Human Resources. An employee may report improper activities through their supervisor, or to the Purchasing Department.