# P-CARD



**Online Training**

**Scotland County Schools P-Card Training**

**P-Card Online Training**

Completion of this online training is **mandatory** for Cardholders, P-Card Coordinators, and Cardholder Managers every year before anyone will be allowed to obtain or use a Scotland County Schools P-Card!

**INTRODUCTION**

The procurement card program provides a more rapid process for small purchases while reducing paperwork and handling costs. Using the Procurement Card Purchasing System (PCPS) dramatically shortens the payment cycle from the traditional requisition process which includes pricing, inquiry, order placement, delivery of goods, invoice and voucher review. This program will eventually eliminate the need for petty cash, decrease check requests and reduce the administrative cost of issuing small dollar purchase orders.

The Procurement Card is a Bank of America Visa Card!

**Procurement Card**

**The Scotland County Schools Procurement Card, also known as P-Card, is a valuable tool for *quickly* and *efficiently purchasing* and paying for small-dollar expenditures.**

**DEFINITIONS**

**What is a P-Card?**

* + A Visa credit card issued by Bank of America

**Who is a Cardholder?**

* + Any individual employee who has been issued a P-Card.

Scotland County Schools

  Purchasing Card

2222 3333 4444 5555

Valid From Valid To

04/18 02/22

**Jane Doe**

Scotland County Schools  **VISA**

**DEFINITIONS CONTINUED**

***Administrator****:* the person (Director of Finance or Designee) responsible for all program details, including all cardholder inquiries

***Budget Manager****:* the person (Principal or Department Head) who reviews and approves a cardholder’s monthly statement of account

***Cardholder****: p*ersonnel who have been issued procurement cards and authorized to make purchases in accordance with these procedures

***Requisitioner****:* an employee who has a need for materials that can only by fulfilled by a vendor (Under the Procurement Card Purchasing System, a requisitioner may be a cardholder.)

***Single Purchase Limit****:* a dollar amount limitation of purchasing authority delegated to a cardholder (This dollar limit may vary from cardholder to cardholder.)

***Statement of Account****:* the monthly listing of all transactions by the cardholder, issued directly to the cardholder by the bank

***Vendor****:* a company from which a cardholder is purchasing materials under the provisions of this procedure

**RECEIVING A PROCUREMENT CARD**

Budget managers may propose personnel to be cardholders by contacting the Procurement Card Administrator (Director of Finance). The cardholder will be required to complete the online P-Card Training and sign the Procurement Card Employee Agreement/Enrollment Form. The agreement indicates that the cardholder understands the procedures, individual transaction limits, per month limits, purchase order restrictions and other responsibilities of a cardholder.

**AUTHORIZED PROCUREMENT CARD USE**

Upon receiving a procurement card, instructions will be enclosed to register the cardholder and the card online. Make sure to take this step, as you will be able to monitor all activity via the internet. The unique procurement card that the cardholder receives has the school’s name or the department name embossed on the card.

**PROCUREMENT CARD USES**

The Procurement Card may be used for:

* Purchase of instructional supplies, office supplies, food purchases, film development, etc. with a $500 per transaction spending limit and a monthly spending limit of $2000 unless otherwise approved by the CFO. Prior to activating the P-Card for the new fiscal year, a purchase order must be in place. Cards will be limited to five (5) transactions per day.
* Travel in accordance with the Travel Procedures of Scotland County Schools. Gas, meals, and rental cars are included. Per transactions and monthly spending limits will be determined on an individual basis. Expenses related to travel should be documented on Monthly Travel Transaction Log.

**PROCUREMENT CARD LIMITATIONS**

The Procurement Card shall **NOT** be used for the following:

* **Personal purchases or identification**
* **A single purchase that exceeds the cardholder’s single purchase limit, do not split into multiple transactions to circumvent spending limits**
* **Cash advances (telephone calls/monthly service)**
* **Gift cards**
* **Contractor payments**
* **Bouncy Houses**
* **Meal Catering**
* **Game Truck**
* **Room Services**
* **Purchases of Alcohol Beverages**

**UNAUTHORIZED PURCHASES**

A cardholder who makes unauthorized purchases or carelessly uses the procurement card may be liable for the total dollar amount of such unauthorized purchases, plus any administrative fees charged by the bank in connection with the misuse. The cardholder will also be subject to disciplinary action.

**BUDGET MANAGER’S RESPONSIBILITIES**

The budget manager shall:

1. Propose personnel to be Cardholders by completing and submitting to the Director of Finance a Procurement Card Employee Agreement/Enrollment Form. Complete Sections I and II only.
2. Prior to use and at the beginning of each fiscal year, submit electronically to wannaa.chavis@scotland.k12.nc.us or mblue@scotland.k12.nc.us a requisition indicating the “Procurement Card Purchases.” A purchase order will be issued to encumber funds based on the information provided.
	* Approved cardholder’s names
	* Budget code(s) and dollar amount
	* Description on the requisition should be “Procurement Card Purchases”

3. Budget Manager is responsible for **maintaining** sufficient funding encumbered on purchase orders for **all** purchases.

4. Review monthly

* cardholder’s Monthly Transaction Logs
* receipts, sales slips, etc.
* compare Monthly Transaction Logs and documentation to the statement
* sign Monthly Transaction Logs authorizing payment. The signature of the Budget Manager is verifying the following:
	+ Receipt of goods
	+ That the Cardholder was authorized to make the purchase
	+ That cardholder complied with all procedures
	+ Funding is encumbered to cover expenses.

5. Forward to Victoria Blue, Assistant Finance Officer, Monthly Transaction Logs, supporting documents (receipts, sales slips, etc.) no later than four days after the monthly closing date (including holidays). **The monthly closing date is the last day of each month**.

6. If documentation is not received by the due date, the P-card will be closed until further notice. **(No Exceptions!)**

7. Request the Director of Finance or Designee to cancel a Cardholder’s Card (e.g. terminated employees, transferring departments, loss of Procurement Card privileges).

 8. Maintain copies of all records on-site and available for audit for five (5) years

***The procurement card will be revoked if the above procedures are not followed by the Budget Manager. The careful matching of complete support documents to the statement is vital to the successful use of this program.***

**CARDHOLDER RESPONSIBILITIES**

1. Ensure the Procurement Card is used for legitimate business purposes only.
2. Maintain the Procurement Card in a secure location at all times.
3. Obtain the Budget Manager’s approval prior to making a purchase.
4. Notify the Budget Manager when a purchase is made.
5. Adhere to the purchase limits and restrictions of the Procurement Card.
6. Reconcile all sales slips, register receipts, and/or Procurement Card slips to the Monthly Transaction Logs and the Bank of America Bank Cardholder Statement. Bank of America Bank Cardholder statement will be accessible online. If the receipt does not indicate quantity and description, provide information on a separate sheet attached to the receipt.
7. Hotel charges require a hotel receipt and workshop agenda.
8. Staff Development with meal purchases requires an agenda or a sign-in sheet.

10. Submit to Budget Manager, Monthly Transaction Logs, Bank of America Bank Cardholder Statement, and supporting receipts for approval.

11. Attempt to resolve disputes or billing errors directly with the supplier. Always complete a dispute form, found on the back of the bank statement, and submit it to the address indicated on the form with a copy to the Finance Office. If the dispute or billing error is not satisfactorily resolved within one month, advise the Finance Office.

12. Ensure that appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement. DO NOT ACCEPT CASH IN LIEU OF A CREDIT TO THE PROCUREMENT CARD ACCOUNT.

13. Lost or Stolen Card

* + **Contact Bank of America at 1-800-822-5985, available 24/7**
	+ **Notify the Director of Finance, Victoria Blue Assistant Finance Officer) or the Budget Manager**

14. Return the Procurement Card to the Director of Finance or Victoria Blue, Assistant Finance Officer if requested to do so for any reason, upon terminating employment with Scotland County Schools or transferring to another school/department within Scotland County Schools.

15. Maintain copies of all records.

***The procurement card will be revoked if the above procedures are not followed by the Cardholder. The careful matching of complete support documents to the statement is vital to the successful use of this program!***

**LACK OF DOCUMENTATION**

If the cardholder does not have documentation of a transaction listed on the monthly statement, they shall attach an explanation that includes a description of the item(s) purchased, date of purchase, vendor’s name and reason for the lack of supporting documentation. The continual lack of documentation will result in revoking Cardholders Procurement Card.

**P-Card Cardholder Removal:**

The P-Card Manager or CFO may recommend removal of P-Card privileges any time after the 3rd **Violation** for the remainder of the current fiscal year.

 **P-Card privileges will be suspended until the CFO names a new P-Card Coordinator.**

**VIOLATIONS**

**1st – Warning**

**2nd –Written Up**

**3rd – CFO will request P-Card privileges to be revoked**

**Violations & Suspensions**

 **Any purchase of restricted or prohibited items will result in a P-Card Violation Warning and/or suspension of P-Card privileges. Serious infractions may result in termination and/or criminal prosecution.**

**MAKING PROCUREMENT CARD PURCHASES**

Procurement card procedures allow purchases from the best available source, but the transaction and spending limits should not be violated. This implies the possibility of not comparing sources or competition between vendors. However, it is also policy to seek competition and the lowest prices within the parameters of quality and delivery.

**PLACING PROCUREMENT CARD ORDERS**

Once a vendor is designated and that vendor confirms that the goods or materials are available and meet the specification and delivery requirements, take the following steps:

1. **NO deliveries to home addresses**
2. Print order confirmation, if ordering on internet, or make copy of catalog order form
3. Sales Tax must be taken into consideration for the purchase of goods. **Scotland County** **Schools is not tax exempt**. Vendors located in North Carolina should include sales tax to the order. If vendor is located outside North Carolina and does not charge North Carolina sales tax, the SCS Finance Department will pay amount of sales tax due directly to the State of North Carolina. This amount will be deducted from funds encumbered on the purchase order.
4. If the company sends an invoice with the shipment, it is for information purposes only, DO NOT PAY.
5. If necessary, advise the individual within your area who receives merchandise of the vendor’s name and order number, anticipated delivery date, number of boxes expected, and carrier (UPS, FED EX, etc.)

***If you attempt to make a purchase and the card is denied, contact the Finance Office within three days with the company name, date and amount of the charge. This will allow us time to determine the reason for the denial and make needed corrections!***

**RECEIVING GOODS**

After the order has been received by the Cardholder:

1. Check shipment for accuracy
2. Maintain the packing slip with the order confirmation.
3. If there are, problems with the order, missing items, duplicate items, damaged items, etc., contact the vendor directly to resolve the problem.

**RECONCILIATION**

Cardholder:

* Obtain online through Bank of America website copy of statement. Statement should be available the second day of each month (unless second day falls on weekend)
* Compare Monthly Transaction Logs to sales slips, register receipts, etc. and Bank of America statement.
* Make note of any disputed charges
* Sign and date Monthly Transaction Logs and submit to Budget Manager for review and approval

Budget Manager:

* Review documentations provided by cardholder (Bank of America statement, Monthly Transaction Logs, sales slips, register receipts, etc.) and verify that prior approval was obtained and funding is encumbered
* Sign and date Monthly Transaction Logs
* Submit to Purchasing Director within four (4) days after the monthly closing date.

**Training Completion Form**

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| **Congratulations!!!!!****You have successfully completed the Online P-Card Training!****Please go to the Scotland County Schools website, under Finance Department, click on P-Cards and the Online Purchasing Card Training Completion Form for 2025-2026. Please submit Form to the Finance Department upon completion of this form!** |

**Scotland County Schools Online P-Card Training**