



P-CARD MANUAL

Table of Contents

Introduction	3
Code of Conduct	5
Purchasing Guidelines	6
P-Card Setup	7
Travel & Entertainment	8
Billing & Payment	9
Record Keeping & Reconciliation	10
Disputed Transactions	11
Lost & Stolen Cards	12
Role of Approver	13
Acknowledgement Form	14

Quick Links *(You must be logged in to the Staff Hub to access these links)*

[Transportation Guidelines](#)

[Travel & Expense Reimbursement Procedures](#)

[Sales Tax Exemption Certificate](#)

Introduction

The P-Card program is designed to streamline your department's purchasing needs while providing the necessary financial controls to safeguard the District's assets. The purpose of the manual is to assist the district in reducing its reliance on requisitions, purchase orders, petty cash funds, employee advances, and paper checks by utilizing the purchase cards.

The responsibility of the Purchasing supervisor/Accounts Payable & Purchasing Office is to implement, maintain, and ensure program compliance, as well as to audit and process payments. Manage bank relations to resolve customer service issues.

Each cardholder is responsible for reviewing, reconciling, and processing their purchase card transactions online in Tyler, along with the appropriate receipts and signatures, to ensure payment processing by the due date.

The purpose of this manual is to acquaint you with information about the P-Card program's policies and procedures, including helpful information and instructions for documentation, reconciliation, and review. The responsibilities of a cardholder outline the processes and procedures to facilitate secure, timely, and accurate purchasing transactions. All procedures must be adhered to as outlined in this manual. All purchasing policies, regulations, and guidelines apply. Failure to comply can result in suspension from the P-Card program and may also lead to disciplinary action, which could include termination of employment. The P-Card issued to the cardholder is the property of Evanston Township High School District 202 and can be canceled at any time. Monthly transaction audits are conducted to ensure cardholder compliance with set policies and procedures.

Notes to Cardholders

- Evanston Township High School District 202 allows **only** certain purchases to be made using the P-Card. All purchases must be made in compliance with the purchasing policies and the guidelines outlined in the Board of Education Policy Manual.
- The Accounts Payable & Purchasing office establishes purchasing limits based on position and responsibilities, per Board policy and administrative regulations.
- Any misuse or abuse of the P-Card (including failure to submit receipts) will result in the card being revoked, with possible disciplinary action. The P-Card is used for district purchases to cover district expenses. Fraudulent charges will be recovered by the District by the most appropriate means, including payroll deduction.
- **All District purchases are sales tax exempt.** It is the user's responsibility to ensure that sales tax is not charged; otherwise, the card user will be required to reimburse the District. If a purchase incurs tax, it is the card user's responsibility to contact the merchant, provide them with the tax-exempt letter, and be reimbursed for the tax collected. Our Tax-exempt letter can be downloaded by clicking the following [link](#)
- **Receipts must be itemized.** Statements are audited by Accounts Payable & Purchasing and department supervisors to comply with our accounting controls. To ensure their ability to do this, receipts must be itemized.

- **Descriptions are essential in the process.** Descriptions are required for all transactions made using the P-card. If we need further clarification on a particular item, we will contact the purchaser and/or their supervisor.
- Any failure to comply with policies outlined in this manual can result in suspension from the P-Card program and may also include disciplinary actions that may include termination of employment.
- **Purchase Limits.** All dollar value purchase limits will be adhered to under the program, and any splitting of transactions to avoid authorized limits is strictly prohibited.

Code of Conduct

The Code of Conduct for Evanston Township High School District 202 Purchasing Card Program is designed to provide participants with a set of guidelines and philosophy to follow regarding the use of the card.

Purchases: P-Card purchases should be made to ensure the District maximizes value and quality for each purchase.

P-Card Agreement: The issuance of a P-card is strictly prohibited before receipt of a signed agreement from the employee.

Authorization: The cardholder (approver) may delegate the use of the P-card, but remains ultimately responsible for reconciling the Card. Any designee who uses a P-card will be held accountable for any transaction(s) that are not in line with purchasing guidelines.

Returning P-Cards: The P-Card is the property of Evanston Township High School District 202. Upon request or separation of employment, the card must be surrendered to the P-Card administrator.

Organization Policies: Cardholders are required to adhere to District policy as it pertains to the P-Card program.

Personal Use of P-Card: Only authorized school business purchases may be transacted with the P-Card, and personal purchases are *strictly prohibited*.

P-Card Security: The P-Card is the property of the District and, as such, should be retained in a secure location.

Documentation: All purchases using the P-Card program must be appropriately documented for business purposes. Any altered or forged documentation is strictly prohibited.

Supplier Disagreements: If a disagreement arises with a supplier, the card user should make every effort to reach a reasonable and equitable resolution to the dispute. If it is not possible to settle the disagreement under reasonable circumstances, then communicate the dispute to the P-Card Administrator at (847)424-7291.

Vendor Gifts: Decline all personal gifts offered by suppliers. Cardholders must not accept any gift from any source, whether delivered or appearing to be offered, that may influence decision-making regarding P-Card purchases.

Purchase Restrictions: The purchase of products, services, or commodities on the restricted list in the Purchasing Card Policy is strictly prohibited. Check with your department manager or the P-card Administrator if you have any questions about whether a charge is valid under the P-Card program.

Limitations on Vendors: Cardholders must not make P-Card purchases from friends or relatives with whom they have a financial interest.

Negotiations: Each employee is required to conduct themselves in a good-faith manner when negotiating with suppliers. Any intentional misrepresentation is strictly prohibited.

Business Practices: In all supplier relationships and purchasing, promote and cooperate with trade and professional associations and with state, federal, local, and private agencies on encouraging fair, ethical, and legal business practices.

Purchasing Guidelines

The District only allows listed purchases to be made using the P-Card. All purchases must be made in compliance with District Purchasing policies and the guidelines outlined in this manual, the Accounts Payable & Purchasing Handbook, the Board of Education Policy manual, or State Law. Any violation will result in disciplinary action that may include termination of employment. Only the authorized cardholder or designee may use the P-Card. Each cardholder has a designated credit limit for monthly purchases based on position and responsibilities. Intentional circumvention of these limits is strictly prohibited. The restriction includes splitting a transaction amount with the same vendor or multiple vendors for purchases that would otherwise exceed the cardholder's limits or require an official bid process. The school district will perform monthly audits to verify adherence to policies and procedures.

Allowable Purchases

- General supplies
- Membership dues
- Registration for conferences and workshops
- Meeting expenses
- Purchased services only when the vendor is in the financial system, Tyler.
 - If the vendor is not listed, please work with the accounts payable department to add the vendor to the system.
- Travel (as permitted by District policy)
- Technology items that are in consultation with IIT (generally over \$100)
 - Any technology purchases over \$2,500 must have the approval of IIT, be charged to an equipment account, and the vendor must be in Tyler.
- Subscriptions (for school business purposes only)

Prohibited Purchases

- Alcohol purchases
- Automatic renewals
- Cash advances, wire transfers, and money orders
- Copiers
- Donations
- Equipment (including audio-visual equipment, copiers, etc.)
- Gaming transactions, including bets, lottery tickets, and casino gaming chips
- Maintenance contracts
- Parking violations
- Personal items
- Software
- Telephone expenses
- Student transportation (specifically buses and charters)
- Unauthorized purchases
- Purchases that violate the District's Purchasing Policies

P-Card Setup

To enroll a new participant in the P-Card program, the Supervising Administrator must submit a completed [new/replacement P-Card user request](#) form.

After the P-Card Administrator approves the application and the bank processes the request, a cardholder account is established. Before the P-Card is issued, the cardholder must sign the P-Card Agreement, which outlines their responsibilities for the proper use and safekeeping of the card. Additionally, the cardholder is required to read and acknowledge the P-Card Manual. Both the signed Agreement and confirmation of having read the Manual must be submitted before the P-Card Administrator releases the P-Card.

Activation of Account

Once your P-Card is received from the bank, the P-Card Administrator will activate it and notify you to pick it up from the Accounts Payable & Purchasing Office in Room H-114.

Before activation, you must read the P-Card Cardholder Agreement and sign the Acknowledgement/Agreement Form.

Travel & Entertainment

The cardholder must adhere to the District's travel guidelines and procedures. All travel must be solely for school business purposes, and any personal use is strictly prohibited. All appropriate travel documentation must be attached online to the transaction and approved by the supervisor.

Travel Tips and Reminders

- The P-Card should not be used for gasoline for your vehicle. Business travel incurred when using your vehicle will be reimbursed by claiming mileage on your employee travel expense report. If you are traveling with a rental car, then gasoline may be purchased using the P-Card. As the renter of any vehicle for school business, it is your responsibility to ensure that the rental is returned with the required gas level.
- The District does not offer ATM privileges as part of its P-Card program. Any cash needed while traveling must be from personal funds and may be reimbursed upon submitting a request via [Employee Access](#), which is routed to your department chair/supervisor for approval before it is forwarded to Accounts Payable for processing.
- The P-Card may be used to pay for **qualified purchases** on itemized hotel bills.
- Non-reimbursable expenses that may **NOT** be charged on the P-Card include:
 - o Spouse or dependent expenses
 - o Laundry or dry-cleaning
 - o Movies, health, or spa fees
 - o Airline upgrades
 - o Travel accident insurance premiums
 - o Personal entertainment
 - o Alcoholic beverages
 - o Costs associated with untimely cancellation of airline or hotel reservations
 - o Unreasonable expenses will not be reimbursed

Billing & Payment

Any transactions lacking proper approvals and online document attachments will be prohibited from routing to the approving supervisor. If a cardholder fails to reconcile their account transactions online in the finance system, Tyler, the P-Card administrator, will issue a warning to the P-Card holder. Any subsequent delinquent submittals will result in suspended privileges for 30 days; more than two (2) occurrences within the fiscal year will result in revocation of the P-card.

Timeline

- The P-Card billing cycle ends on the 20th of each month.
- Online transactions are available to the cardholder on the 21st of each month, unless the 21st falls on a weekend, in which case they will be available on the next business day.
- Once the online statement is available, the cardholder must reconcile all transactions with appropriate approval and upload documentation in Tyler within four (4) business days.

Record Keeping & Reconciliation

The cardholder is responsible for maintaining adequate receipts for goods and services purchased with the P-Card. The cardholder must contact the vendor directly to resolve any discrepancies or incomplete orders. The documentation retained should include sales receipts, packing lists (if applicable), invoices, and credit card transaction receipts. Any incorrect charges, duplicate transactions, or missing credits must be addressed directly between the cardholder and the vendor.

Reconciling

- Cross-reference each transaction to the month-end account statement
- Verify the amounts charged against the receipt
- P-Card transactions must be coded with an account number, description, and have accompanying back-up attachments in Tyler.

Timeframe

- P-card reconcilers should reconcile their P-card statement transactions within four (4) business days of the statement being posted in Tyler. You will receive an email notification with a workflow to reconcile from Tyler.
- Approvers should review and approve transactions within three (3) business days of receiving an email notification from Tyler after the reconcilers have completed the reconciliation.
- Failure to comply with this deadline will result in suspension of card privileges for thirty (30) days. Repeated infractions will result in revocation from the program.

Examples of Receipt Documentation

- Cash register receipt
- Car rental original receipt showing the dates in and out
- Airline itinerary and sales receipt (if an electronic “e-ticket”, attach the boarding pass document)
- Itemized hotel bills
- Invoice(s)
- All receipts/invoices must contain the vendor’s information

Additional Notes

- If sales tax is to be reimbursed, there must be a note submitted documenting such.
- The P-Card holder will be held responsible for inappropriate charges, including sales tax. The sales tax exemption certificate should be presented for all transactions, although it may not be honored for out-of-state business. Please comment accordingly in the transaction note field.
- Receipts must include the vendor’s name, address, a description of the items purchased, the amounts, and the total.

Disputed Transactions

The dispute may arise due to non-delivery of goods or services, incorrect billing, duplicate billing, failure to process a valid credit to the account for a return, altered charges, or defective merchandise. When this occurs, the cardholder must contact the vendor of the discrepancy. The cardholder is responsible for resolving the disputed item(s) with the vendor.

The cardholder should attempt to resolve any disputes directly with the vendor; if this is unsuccessful, then contact the P-Card administrator. The P-Card administrator will then work with the bank to resolve the dispute. The bank must be notified of all disputed transactions within 30 days of the statement date.

Returned Items

- Items should be returned directly to the vendor by the means specified by the vendor.
- It is the cardholder's responsibility to determine that proper credit is posted for any returned item(s).
- The cardholder has 10 days from the date of the returned merchandise to begin the dispute process
- If a vendor does not issue a credit for a returned item, the cardholder must contact the P-Card administrator for assistance.

Helpful Tips

- Always retain boxes, containers, materials, packing slips, etc., until it is certain that the goods will not be returned.
- Read all enclosed instructions carefully. Phone numbers and special instructions are often included on packing slips or delivery receipts.

Lost & Stolen Cards

If the P-Card is lost or stolen, the cardholder must immediately contact the Bank and the P-Card Administrator. Upon notification, the P-Card will be deactivated immediately, and any charges posted to the account after the “missing date” will be denied. A replacement P-Card will be issued upon completion of a new or replacement P-Card user request form. [New/Replacement Card Request Form](#)

Failure to immediately report a loss will result in the revocation of the card.

Card Security Tips

- When you are not traveling on District business, the card should be retained in a secure location other than your wallet or purse.
- A canceled card should be destroyed by shredding it.
- Do not provide your card number to unsolicited marketing calls.

Contact List

Bank Information

Bank of Montreal, BMO - (800) 844-6445. Please select one from the choices
The corporate ID is 0701653

P-Card Administrator

- Jami Arceneaux
- 847/424-7291
- arceneauxj@eths202.org

Role of Approver

Each month, after the reconcilers have reconciled their P-card statement transactions, the transactions will be forwarded to the designated approver. The approver will then review the transactions and approve all transactions that appear to be in line with the purchasing guidelines outlined in this manual. If a transaction seems questionable, it should be rejected; this will trigger a workflow to the reconciler, allowing you to request additional information or requirements. The flagged transactions should be brought to the attention of the P-Card Administrator.

Note: The role of the approver is to review statements for legitimacy. Approving transactions does not make an approver liable for a transaction that they did not initiate or approve.

Acknowledgement Form

The P-Card manual provides essential information about Evanston Township High School District 202's purchasing card program controls and processes, which are required to manage the day-to-day operations of this purchasing option. The manual is intended to inform cardholders handling P-Card transactions about the formal policy guidelines, processes, and responsibilities of the various participants. These policies ensure that P-Card purchasing is consistent with the school District's fiscal and internal controls.

Since the information, policies, and procedures described in the manual are subject to change, I acknowledge that revisions to the P-Card manual may occur. All policy changes require appropriate authorized approvals before they are implemented. I understand that revised information may supersede, modify, or eliminate existing policies.

I acknowledge receipt of the P-Card manual and understand that it is my responsibility to read, understand, and comply with the policies contained in the manual, as well as any revisions and updates made to it.

_____ DATE

STAFF SIGNATURE
(PLEASE CIRCLE ONE: RECONCILER, USER, OR APPROVER)

NAME OF THE STAFF (PRINTED)