



*Charleston County*  
**SCHOOL DISTRICT**

## Procurement Card Program Manual



Effective January 31, 2026

This supersedes the *Procurement Card Program Cardholders Manual*, dated October 1, 2024

This manual has been substantially revised and must be completely reviewed.

## 1. Introduction.

1.1. The intent of the Charleston County School District (“CCSD”) Procurement Card (P-Card) Program Cardholders Manual (“Manual”) is to serve as a guide for the implementation of the Code as approved by the Board. The manual is designed to be used as a reference document to assist schools and departments for whose activities relate to, or interact with, the P-Card.

1.2. The manual:

1.2.1. Presents and details the policies and procedures.

1.2.2. Serves as a guide to P-Cardholder and Approving Official personnel in carrying out their responsibilities and duties.

1.2.3. Defines the responsibilities of schools and departments with respect to personnel that procure supplies and services with the P-Card and therefore interact with the Procurement Department.

1.3. In order to maintain an efficiently and effectively administered P-Card program, addenda to these guidelines will be issued periodically as current policies and/or procedures are altered and additional policies and/or procedures are developed.

1.4. Guidelines or procedures of broad applications cannot address the needs of all possible situations. For this reason, the guidelines are intended to be a general guide. Procurement staff are to exercise their judgment in the application of the guidelines describe herein, and are expected to modify, omit, or add steps on a case-by-case basis.

## 2. Purpose.

2.1. CCSD’s P-Card Program was established to enable employees to efficiently make small dollar purchases that are necessary for the operation of the District. The P-Card reduces the use of purchase orders, reimbursements and invoices, as well as expedites payments to vendors, which in turn reduces internal administrative costs. However, the purpose is not to circumvent the procurement procedures. A tiered structure will be used to establish single purchase thresholds. These thresholds will correspond directly to each cardholder’s assigned credit limit and will align with the level of authority and/or responsibility associated with their position, as outlined below.

<b>Positional Authority</b>	<b>Single Purchase Threshold</b>
Bookkeepers/Administrative Support	\$2,500
Principals/Directors/Executive Level Staff	\$5,000
Financial Services Procurement Staff	\$10,000
Contracted Vendor Cards	Unlimited

However, Procurement Officers and Buyers may exceed the \$10,000 purchase threshold when needed for items that are already contractually justified. The single purchase threshold maybe

overridden at each level of positional authority due to extenuating circumstances upon approval by the Chief Financial Officer or designee.

2.2. The P-Card Program Manual outlines the rules and procedures for the use of the P-Card. All Cardholders, Delegates and Approving Officials are responsible to ensure that P-Card transactions comply with the rules and procedures outlined within this manual. The P-Card Program is the only credit card program approved by the Board of Trustees.

### **3. Roles and Responsibilities. (put in precedent order)**

#### 3.1. Approving Official.

##### 3.1.1. District official who must:

3.1.1.1. Approve issuing the employee a P-Card.

3.1.1.2. Assign a P-Card Delegate.

3.1.1.3. Review/approve monthly transactions.

3.1.2. Failure to monitor Cardholder usage may subject the Approving Official to disciplinary action. The general guidelines for an Approving Official are as follows:

<b>Cardholder</b>	<b>Approving Official</b>
School Level Employee	Principal, Assistant Principal or Approved Designee
Principal	Associate Superintendent
Central Office Employee	Director
Director	Executive Director (Chief if no Executive Director)
Executive Director	Associate or Chief
Chief/Associate Superintendent	Superintendent
Superintendent	Board Chair

#### 3.2. Cardholder.

3.2.1. An employee of CCSD who has been employed for three (3) months in good standing (exceptions may be approved by the Chief Procurement Official) and is approved by his/her Approving Official to use the P-Card to execute purchase transactions on behalf of the District. Proper use of the card will be considered as part of any performance evaluation of the Cardholder.

#### 3.3. Card Issuer.

3.3.1. The bank that maintains CCSD's P-Card accounts, provides the actual credit cards, sends monthly transactions to Cardholders, provides electronic transaction authorizations to merchants, and bills the District via a master bill for all purchases made on the cards.

### 3.4. CCSD.

3.4.1. Corporate account holder. Provides appropriate staff to manage the P-Card Program and agrees to accept liability for the employees' use of the P-Card. The Procurement Support Team consist of the Contracts Officer and Procurement Analysts who are responsible for management of the P-Card Program. They may be reached by phone at 843-566-8138 or by email at [procurement@charlestoncountyschools.gov](mailto:procurement@charlestoncountyschools.gov).

### 3.5. Delegate.

3.5.1. An employee in each school or department designated by the Approving Official to be responsible for reviewing transactions of individual Cardholders to ensure that all purchases made are legitimate and the charges are accurate and coded appropriately. The Delegate may be a direct report of the Cardholder.

### 3.6. Director of Procurement

3.6.1. Responsible for general oversight of the P-Card Program, provides guidance and assistance to staff and interacts with District officials as needed.

3.6.2. Delegates initial acceptance of P-Cards for all newly established accounts and replacement cards.

### 3.7. Procurement Analysts.

3.7.1. Procurement Analysts are located in the Procurement Department and manage the P-Card Program under the direct supervision of the Contracts Officer. Procurement Analysts interact with the card issuer and CCSD personnel, perform pertinent program tasks, provide customer support to Cardholders, process P-Card related forms and requests, conduct training and perform all necessary reporting.

### 3.8. Contracts Officer.

3.8.1. Responsible for monitoring the responsibilities and actions of the Procurement Analysts. This position is also responsible for monitoring the P-Card Program comprehensively and making revisions as warranted.

### 3.9. Procurement Staff.

3.9.1. Procurement Staff may be issued cards with limits established at the discretion of the Chief Procurement Official. P-Card purchases made by Procurement Staff may include approved purchase requisitions, CCSD exemptions, and/or written permission from the budget manager.

3.10. Vendor.

3.10.1. The merchant from whom a Cardholder is making a purchase.

**4. Type of Account.**

4.1. Revolving Credit Line.

4.1.1. The standard credit account used for the majority of purchases. This card has a monthly credit limit and a single transaction limit as defined in the aforementioned Purchase Threshold chart. Monthly balances refresh at the beginning of every billing cycle providing sign-offs are completed.

**5. Applying for a New P-Card Account.**

5.1. Potential Cardholders are required to fill out the [P-Card Application](#) which can be located on the Procurement intranet page or the Financial Services Forms Google Drive. The employee must have his/her Approving Official sign the application. P-Cards are issued by the Procurement Department to the name provided on the application. No other person is authorized to use the P-Card. Monthly credit limits will be established by the Procurement Department based on need and the following established credit limit profiles:

<b>Credit Limit Profile</b>	<b>Monthly Credit Limit</b>
Basic Cardholder	\$3,500
Intermediate Cardholder	\$5,000
Advanced Cardholder	\$7,500
Executive Cardholder	\$10,000
Administrative Cardholder	\$25,000
Department Cardholder	\$50,000
Procurement Officer Cardholder	\$100,000
Student Activity Cards	Varies based on each school's needs
Vendor Cardholder	Unlimited

Issuance of a CCSD P-Card must be approved by the Chief Procurement Official and can also be revoked by the Chief Procurement Official. Credit limits may be increased temporarily or permanently upon approval by the Chief Procurement Official or designee.

Each card has a single transaction limit, meaning that an entire order/invoice total may not exceed that purchase threshold. The purchase threshold is defined for each Cardholder based on their level of authority. Cardholders must attend [Procurement Card Training](#) before a P-Card will be issued. Cardholders must also sign a [Cardholder Agreement](#) attesting that they understand and will abide by the rules and regulations of the P-Card Manual.

5.2. Approving Officials and Delegates must also submit a P-Card User Request Form to be an Approving Official or Delegate. Approving Officials and Delegates are required to attend training as well to be aware of their responsibilities.

## **6. Renewing an Expiring Account.**

6.1. Cardholders whose accounts are about to expire are notified by the P-Card Support Team. The Cardholder must complete a P-Card refresher training. Cardholders must bring their expired/expiring card to exchange for their updated P-Card.

## **7. Cardholder Responsibilities.**

7.1. The P-Card is used for CCSD authorized purchases only. Personal use of the P-Card is prohibited and any such use will require immediate reimbursement and may result in loss of the authority to maintain a P-Card and/or disciplinary action.

7.2. The Cardholder is responsible for maintaining the P-Card in a secure location at all times.

7.3. The Cardholder should carry and display a CCSD badge and present it, if asked, for all in-person transactions.

7.4. The employee whose name is embossed on the P-Card is the only authorized person to use the P-Card. No other person is allowed to use the card.

7.5. No CCSD employee having official responsibility for the procurement transaction shall participate in that transaction when the employee knows that he or she or members of his or her immediate family holds a position with the company such as an employee, officer, partner, etc. or owns or controls an interest of more than five percent. Immediate family is defined as a spouse, children, parents, brothers and sisters, and any other person living in the same household as the employee. A conflict of interest may also exist if a spouse or close relative desires to rent, lease or sell to the District. If you suspect a potential conflict or are unsure, please contact the P-Card Support Team for guidance before proceeding with the transaction.

7.6. The Cardholder is responsible for reporting lost or stolen cards.

7.6.1. Lost or Stolen Cards.

7.6.1.1. Cardholders must report a lost or stolen card immediately as follows:

During business hours: Contact the P-Card Support Team at 843-566-8138 or [procurement@charlestoncountyschools.gov](mailto:procurement@charlestoncountyschools.gov)

After hours or on weekends: Contact Wells Fargo at 1-800-932-0036

The Card Issuer is notified via the P-Card Support Team and a replacement card is mailed to CCSD Procurement Services at 75 Calhoun Street, Charleston, SC 29401. The Cardholder will be notified when the replacement card arrives and will be required to pick it up in person and sign for it.

7.6.1.2. A P-Card found after reported as lost or stolen must be cut in half and delivered to the CCSD Procurement Office.

#### 7.6.2. Termination of Employment/Department Reassignment.

7.6.2.1. If terminating employment with CCSD, the P-Card must be returned to Procurement Services directly or through the Approving Official.

7.6.2.2. Cardholders who are transferred or reassigned to a new department must check with their new Approving Official to see if they are to maintain a credit account. Cardholders are required to inform the P-Card Support Team of the transfer to a new department. A P-Card Application marked as “update information” must be completed and sent to the P-Card Support Team to update the system of record.

### 8. Delegate Responsibilities.

8.1. The Delegate is responsible for verifying that all items and all documentation are attached for each transaction. Supporting documentation includes but is not limited to an itemized receipt that matches the charge(s), a [Request to Attend](#) (RTA) and/or meeting agenda for travel purchases, purpose statements food approval forms, and/or lists/sign in sheet of attendees for staff for food purchases and prior approval emails for special purchases such as Title I and Technology, for example or any other required pre-approval forms.

8.3. The Delegate is responsible for uploading Cardholder receipts to the P-Card portal, coding the transaction with the appropriate GL account (including Fund, Location, Object Code and/or Project Code) to purchases, identifying transactions requiring the payment of use tax, and entering all tax statuses correctly in the P-Card portal.

8.4. All transactions should be signed off in the P-Card portal within 5 days but **no later than** the last day of the month. Failure to properly document and code transactions timely may result in the credit limit being reduced and/or the card being suspended.

8.5. The Delegate is required to review and verify that monthly transactions are approved for his/her Cardholders and submitted for the Approving Official’s approval. Transactions are to be properly coded, receipts and other required documentation attached and approved in the portal within 5 days of the transaction date, but **no later than** the last day of each month. Failure to complete the review and approve the transactions by the end of each month may result in credit limit being reduced, suspension/revocation of the P-Card and/or disciplinary action.

8.6. In the absence of a Delegate, the Cardholder is responsible for these requirements.

### 9. Approving Official Responsibilities.

9.1. The Approving Official must approve the transactions in the P-Card portal indicating that the purchases were reviewed for accuracy to include supporting documentation, validation of account coding (Org, Object, and Project Codes) and transaction description. The Approving

Official of a Cardholder is also responsible for monitoring the Cardholder's transactions and may be subject to disciplinary action if he/she fails to properly monitor the Cardholder's activity. Transactions should be approved within 5 days of the transaction submission, but **no later than** the last day of each month.

9.2. Address any non-compliance issues with the Cardholder/Delegate prior to submitting to Procurement Services.

9.3. Notify Procurement Services of any violations found prior to sending.

9.4. Sign off on any violations issued from Procurement Services and administer any disciplinary action necessary.

## **10. Using the Procurement Card.**

10.1. There is no encumbrance of budgeted funds when the P-Card is utilized.

10.1.1. Cardholders must confirm with the Delegate or budget owner to ensure that sufficient funds are available **PRIOR** to making a purchase. Cardholders who use the card for purchases without fund availability are subject to card suspension and/or disciplinary action.

10.1.2. Cardholders must obtain permission from the budget owner before making purchases against any funds other than their own department (i.e., Federal Grants).

10.2. Cardholders must adhere to the purchase limits and restrictions of the P-Card and ensure the total charge, including tax, shipping and handling, and any other applicable fee for any single transaction does not exceed the purchase threshold set for the Cardholder. The single transaction threshold can only be exceeded by obtaining written approval of the Chief Financial Officer in advance of the purchase. If a purchase needs to be made on the P-Card but exceeds the Cardholders purchase threshold, you may contact Procurement Staff to make the purchase.

10.3. Splitting purchases to prevent a transaction from exceeding the single transaction dollar limit is not allowed. Multiple purchases to vendors may not exceed the single transaction threshold established for a Cardholder. Do not ask or allow vendors to split invoices if items and/or services require competition.

10.4. Cash advances on the P-Card are **PROHIBITED**.

10.5. At times, purchases may result in cash or cash-like incentives. The cash and/or incentives (such as rebates and gift cards) are the property of CCSD and cannot be used for personal gain. The Cardholder must notify the Approving Official if an incentive is received. It is the responsibility of the Cardholder and Approving Official to ensure that any monetary or incentive reward received as a result of a CCSD purchase becomes the property of CCSD.

10.6. All credits for returned or defective merchandise shall be in the form of a credit against the P-Card account. No cash refunds, gift cards/gift certificates or store credits are permitted.

10.7. Vendors of like commodity must be used on a rotating basis. All purchases should not be made with one vendor. Procurement Services can provide vendor information.

10.8. Prioritize the use of vendors with current CCSD contracts to ensure the best value and price for CCSD. Cardholders should not provide a CCSD budget estimate to vendors, or share vendor prices between vendors. This is unethical and prohibited. Telling a vendor that CCSD will not do business with them is also prohibited.

10.9. Do not sign any vendor contracts/agreements. All contacts/agreements must be sent to the Contracts Officer for review and execution.

## **11. Technology Purchases.**

11.1. The P-Card is not allowed for items listed in the General Ledger Guide under object code 447 (Computers). The P-Card may be used for items under object codes 345 (Technology Purchased Services), 446 (Software) and 448 (Peripherals other than keyboards, mice, and webcams less than \$75.00) with prior written approval obtained from the appropriate IT approver or if the software is on the pre-approved software list given to the Procurement Department. Approval documentation must be included with any and all transaction documentation. Once approved by the appropriate IT staff member, the purchase may be made using the P-Card.

## **12. Capital Programs Purchases.**

12.1. Purchases involving Capital Funds, funds 500-599, and items listed in the General Ledger Guide under object codes 500-599 require prior approval from the Capital Projects Accounting Department to be made on a P-Card.

## **13. Purchases with Federal Funds.**

13.1. All purchases with federal funds must be for “allowable cost” items subject to the rules and regulations of the awarding federal entity. All P-Card purchases using federal funding must be approved by the appropriate Fund Manager or their designee prior to the use of the P-Card. If approval is granted via email, include the email in the documentation for the transaction.

13.2. Copies of receipts must be sent to the Federal Fund Manager’s Office.

13.3. Failure to obtain approval from the Fund Manager or designee, may result in disciplinary action. Transaction restrictions are the same, regardless of type of funding.

13.4. For Title I federal funds, when the annual P-Card rebate is reviewed by the Procurement Department, the appropriate rebate amount for Title I is allocated back to the fund as an applicable credit and returned as “revenue” to the fund.

13.5. Fund Managers are required to ensure all P-Card transactions are for allowable costs.

## **14. Travel Purchases.**

14.1. Travel purchases (e.g., hotel, airfare and ground transportation) require an approved [Request to Attend \(RTA\) form](#) and a Meeting Agenda attached to the transaction in the P-Card portal. The RTA form must be completed and approved prior to the purchase of any travel expense.

14.2. P-Cards are **NOT** authorized for employee food purchases while on travel. All food expenses are paid for personally and receipts are submitted to the Accounting Department for reimbursement. Exceptions may be made by the Chief Financial Officer when group travel for CCSD business warrants group meals not provided as part of the travel. The authorization for these group meals should follow Policy DKG in terms of the daily per diem rates and require receipts that substantiate the number of employees included in the meal.

14.3. P-Cards are **NOT** authorized to purchase fuel for a personal vehicle when used for business purposes. When a personal vehicle is used for business purposes, employees must submit a mileage reimbursement.

14.4. P-Cards are **NOT** authorized to purchase fuel for CCSD vehicles. Fuel for CCSD vehicles is purchased on a fuel card assigned to the vehicle.

14.5. P-Cards are authorized to purchase fuel for rental cars with an approved RTA form. Submit receipts of both the rental car and fuel for reimbursement.

14.6. Employees attending conferences should stay at hotels with economical rates. Charges for hotel accommodations where the per night rate is deemed excessive should be explained on the employee's travel documentation.

14.7. Hotel charges within the Charleston metro area must be pre-approved by the Chief Procurement Official.

## **15. Catering and Food Purchases.**

15.1. All adult food purchases require an approved [Food Documentation Form](#) to be attached along with the itemized receipt. Food purchases should be fair and reasonable. The Chief Financial Officer has discretion in terms of allowance for food purchases.

15.2. Food Documentation Forms should identify the event and reason for purchase. If Cardholders are purchasing meals for employees, an agenda and list of all attendees must be provided in the form of a sign in sheet.

15.3. Catering purchases require a quote to be submitted with the Food Documentation Form.

15.4. Student food purchases do not require prior approval. The Food Documentation Form must be submitted with the receipt in the P-Card portal.

15.5. All food purchases require a detailed receipt submitted in the P-Card portal showing the food and beverages purchased.

## **16. Hospitality Purchases.**

16.1. Flower purchases, edible arrangements, and/or gift baskets are **NOT** authorized on the P-Card unless approved in advance by the Chief Procurement Official. Using GOF for these purchases is not allowed as the use of Operational funding should be restricted to purposes for the benefit of the general public. Other funding sources, such as Student Activity Funds, Sunshine Funds, and/or Camelot Funds are allowed.

16.2. Gift cards for CCSD employees are **NOT** authorized on the P-Card. Gift cards may be purchased for students and/or volunteers (not on CCSD's payroll). All gift cards must be recorded on a gift card log and the recipient(s) must sign for the card(s). The purchase of extra gift cards is not allowed; only purchase the required amount of gift cards to distribute to the students and/or volunteers.

16.3. Awards/plaques for recognition of employee achievements (i.e., presented through formal awards programs), retirements, or going-away functions are authorized.

## **17. Chemical and Pesticide Purchases.**

17.1. Under no circumstances should CCSD employees or students on District property use or store unauthorized household chemicals or pesticides (e.g., bleach, Windex, RAID, 409, Glade air fresheners, etc.) The Head Start, Culinary, Kaleidoscope, and Athletic programs are the only authorized CCSD program to use bleach solution in their facilities per SCDHEC regulations. All pest and rodent issues must be handled solely by licensed CCSD personnel via work orders. CCSD is a "Clean Zone" certified school district (i.e., only certified green cleaning products used by custodial teams and staff). Each facility custodial team is equipped with the certified green cleaning products.

## **18. Documenting a Purchase.**

18.1. Obtain all original sales slips, register receipts, supporting documents and provide them to the Delegate within five days (best practice) of purchase to allow for timely reconciliation, approval, and allocation of transactions.

18.1.1. The receipt should include a description of each item, the number of items purchased, the unit cost, shipping, tax, the date of purchase and the vendor's name. If a receipt is lost and a duplicate is not available, the Cardholder should include a [Missing Receipt Affidavit](#). Missing receipts will result in violation points and possible disciplinary action.

18.1.2. If a Work Order has a receipt that corresponds with it, a copy of the Work Order number must be attached in the P-Card portal.

18.1.3. A legible facsimile or emailed receipt/invoice is an acceptable original receipt.

18.2. CCSD staff picking up items on behalf of the Cardholder may only sign the receiving documents, not the credit card receipt.

18.3. Certain purchases may be delivered to the warehouse. It is the Cardholder's responsibility to provide the vendor with complete delivery instructions and inform warehouse employees of pending deliveries. It is the Cardholder's responsibility to ensure the warehouse employee reviews the receipt and verifies the merchandise is correct and undamaged. The Cardholder must provide the receipt to the delegate for recording purposes.

## **19. Sales and Use Tax.**

19.1. CCSD is not exempt from sales tax.

19.1.1. Use tax is a tax applied to purchases when sales tax was not charged or less than 9% was collected at the time of purchase.

19.1.2. This most often occurs when items are ordered online, purchased from out-of-state vendors, or bought from sellers who do not collect South Carolina State Sales Tax. Even though the vendor did not charge tax, the obligation to pay it still exists.

19.2. The purchaser (CCSD) is responsible for remitting any applicable use tax to the State of South Carolina.

19.2.1. Delegates are responsible for applying use tax in the P-Card portal under the "Use Tax" field for any transaction where sales tax was not charged or was charged at less than the required 9% South Carolina rate at the time of purchase.

## **20. Declines.**

20.1. There may be certain situations when a vendor receives a decline message when processing P-Card transactions.

20.1.1. The transaction amount may be greater than the authorized per transaction limit on the card.

20.1.2. The transaction may push the Cardholder over their monthly credit limit.

20.1.3. The Cardholder may be attempting a transaction at an unauthorized supplier or supplier type (i.e., MCC Code).

20.2. If you do not know the reason for the decline, contact Procurement Services at 843-566-8138 or [procurement@charlestoncountyschools.gov](mailto:procurement@charlestoncountyschools.gov). Do not continue to use the card with the vendor. If the decline was due to a blocked Merchant Category Code (MCC), contact the P-Card Support Team immediately to resolve the issue. If a purchase is made outside of normal business

hours, the employee must find an alternate payment method or terminate the purchase and contact the P-Card Support Team during normal business hours.

## **21. Transaction Reconciliation and Compliance.**

21.1. Time reconciliation of school and department P-Card transactions is a critical component of the P-Card Program. Failure to reconcile transactions promptly may result in late payments and associated finance charges. If a school or department does not complete timely reconciliation, they are fully responsible for any charges imposed by the Card Issuer or the South Carolina Department of Revenue on behalf of the District.

Failure to follow P-Card protocol, including proper and timely reconciliation, may result in corrective action. In addition, the school or department P-Card may be suspended from use until reconciliation is completed and verified.

21.2. The on-line reconciliation system receives daily electronic transmissions from the credit card company showing posted card transactions by Cardholder. The Delegate/Approving Officials are notified by e-mail that they have one or more transactions to review/approve.

21.3. Transactions should be coded and signed off within 5 days of the transaction date but **no later than** the last day of each month.

21.4. The Delegate will review the transaction to ensure an itemized receipt with required supporting documentation is uploaded to the transaction and the charge in the P-Card portal matches the receipt. The Delegate will also code the transaction utilizing an appropriate expenditure account and apply use tax if applicable according to the State of South Carolina.

21.5. Reminder messages are sent by e-mail to Delegates when transactions have not been completed in the P-Card portal. If a transaction is not coded by the last day of the month, the Cardholder's P-Card may be suspended until all transactions are properly coded, signed off, and verified.

## **22. Disputes and Billing Errors.**

22.1. Cardholders should always attempt to resolve any disputes or billing errors directly with the vendor. In most cases, the vendor will issue a credit to the card account. If an agreement cannot be reached with the vendor, the Cardholder is responsible for disputing the charge with the Card Issuer within 60 days. Nearly all issues can be resolved using this process. Delegates should not sign off on the disputed transaction until it has been resolved.

The vendor is paid on the post date, and the monthly statement is paid regardless of incorrect totals or disputed charges. Do not ignore the transaction.

## **23. Procurement Transaction Review.**

23.1. P-Card transactions and statements are stored and audited within the P-Card portal monthly.

23.2. All required documentation must be uploaded into the Portal for review by Procurement Services and retention. P-Card transactions will undergo a monthly review in the P-Card portal to ensure accuracy, to include:

- Verification of itemized receipts
- Review of supporting documentation for each transaction
- Validation of account coding (org, object and project codes)
- Transaction descriptions

23.2.1. P-Card transactions and documentation are audited to ensure purchases follow CCSD guidelines. Procurement Services shall keep a record of all reviewed transactions monthly.

23.2.2. An itemized invoice/receipt and/or other required documentation must be provided for every charge on the statement. Failure to provide receipts may result in that transaction being denied and the Cardholder will be responsible for repaying CCSD.

23.2.3. Verify documentation of out-of-state travel, meetings, catering or food purchases.

23.2.4. Verify that multiple transactions on a single day to one vendor are within established procurement code guidelines and are not intentional splitting.

23.3. Procurement will post the monthly P-Card activity report on the transparency page of the District's website. Procurement will provide monthly reports to CCSD leadership upon request showing summary information regarding P-Card usage, to include but not limited to, vendor, MCC code, department and/or account codes. Any other pertinent information should also be provided.

## **24. Monitoring P-Card Usage.**

24.1. Periodic review of P-Card spending and usage will be conducted by the Procurement Support Team. If a P-Card is not actively used, it may be determined that the cardholder, school or department does not require a P-Card. This could result in a reduction of the card's credit limit or the closure of the P-Card.

## **25. Emergency Procedures.**

25.1. Emergencies arise with little or no warning and departments should be able to address emergency situations quickly and efficiently. Emergency procedures are an effective tool in supporting departments in emergency situations and enhance the department's ability to respond to an emergency to quickly acquire the necessary goods and services when the Security Director

issues an emergency proclamation. When an emergency event is tied to a state of emergency declaration by the Governor of South Carolina, the proper procedures should be utilized in terms of receiving prior approval as well as documentation for expenses to be charged to the Emergency Fund.

25.2. Benefits of the emergency P-Card program:

25.2.1. Unrestricted merchant category codes, unless restricted by the department (except cash withdrawals, payments to securities-brokers/dealers and/or money transfers).

25.2.2. Departments are able to use the P-Card during an emergency to purchase required items (e.g., food, gasoline, clothing, hotel accommodations, etc.) quickly.

25.2.3. Two emergency profiles have been created to be used during an emergency event:

<b>Credit Limit</b>	<b>Single Transaction Limit</b>
\$20,000	\$20,000
\$45,000	\$45,000

25.2.4. These limits are identified and transferred to the personnel deemed necessary during an emergency upon notification from the Chief Procurement Official and stay in place until further advised. Additional thresholds and credit limits may be imposed as required during an emergency event as approved by the Chief Financial Officer.

**26. Violations and Consequences.**

26.1. It is the Cardholder's responsibility to ensure that the use of the P-Card follows all CCSD Procurement guidelines.

26.2. A Cardholder who uses the P-Card in an inappropriate manner will be subject to disciplinary action including P-Card suspension/cancellation, disciplinary action up to and including termination and criminal prosecution. The Approving Official is also responsible for monitoring the Cardholder's transactions and may be subject to disciplinary action up to and including termination if he/she fails to properly monitor the Cardholder's activity.

26.3. P-Card violations are tracked on a fiscal year basis. A point value is assigned to each violation identified during monthly reviews and audits. Once a Cardholder accumulates 100 points within the fiscal year, their P-Card will be suspended for 3 months.

Reinstatement of a P-Card is at the discretion of the Chief Financial Officer and requires mandatory retraining as well as a memo from the Approving Official confirming corrective actions have been taken to address the issues.

<b>Points are Tracked by Fiscal Year</b>	
<b>Violation</b>	<b>Point Value (per occurrence)</b>
Personal Purchase Reported by Cardholder (regardless of intent)	50 and Reimbursement
Personal Purchase Not Reported by Cardholder (regardless of intent)	100 and Reimbursement
Unauthorized transaction over assigned purchase threshold or artificially split procurements.	100
Improper usage of Student Activity Fund P-Card	50
Purchase of Restricted Items, included, but not limited to fuel, travel insurance, alcohol, technology without prior approval, purchase with a conflict of interest, etc.	50 and Reimbursement may be required
Purchase by Individual other than Cardholder	100
Itemized Receipt/Line-Item Detail is Missing	10
Missing Receipt (Missing Receipt Affidavit must be completed)	25 and Reimbursement may be required
Transactions not coded and/or approved by deadline	1st – 20, 2nd – 40, 3rd – 3-month P-Card suspension
Missing required documentation (food forms, pre-authorizations, etc.)	10
Improper Record Keeping	20
Unauthorized disclosure of P-Card information	25

26.4. If a Cardholder/Delegate/Approving Official becomes aware of a violation during the reconciliation/approval process, it must be reported to the P-Card Support Team. A [Violation Form](#) must be filled out by the Delegate/Approving Official and sent to Procurement Services.

26.5. If Procurement Services becomes aware of a violation during their review, the Violation Form will be sent to the Cardholder/Delegate/Approving Official for their signature and explanation. Recurring violations will be escalated to their leadership. Leadership may decide upon further disciplinary action, if necessary. All disciplinary action is documented using the district templates on the Employee Relations web page.

## **Attachments – Applicable Forms**





### Cardholder Agreement

**I have been trained and understand that I am responsible for complying with District policy and agree to the following regarding my use of the Charleston County School District Procurement Card (P-Card):**

1. I understand that I am being entrusted with access to the Charleston County School District P-Card Program to make financial commitments on behalf of the District and will restrict my purchases to approved District activities. I understand that inappropriate use of the P-Card may result in disciplinary action, including card suspension or cancellation, disciplinary action up to and including termination of employment, and criminal prosecution.
2. I understand I am the only person authorized to use my P-Card. Under no circumstances will I use the P-Card for personal purchases, either for myself or for others.
3. I understand I am required to follow the established procedures for using the P-Card.
4. I understand I cannot use the P-Card to purchase items which fall under object codes 345, 446, 447, or 448 without prior approval from Information Technology.
5. I understand I cannot use the P-Card to purchase items which are reconciled to a federal funding source without prior approval from the department responsible for the funding.
6. I understand I am responsible for indicating on the receipt whether sales tax was included in the total purchase amount.
7. I understand I cannot split a purchase over my purchase threshold into multiple transactions.
8. I understand I have 60 days from the date of purchase to dispute a transaction. After 60 days, the purchase can no longer be disputed, and my department is obligated for the charge.
9. I understand I am to immediately return my P-Card to a Procurement Services P-Card staff member upon termination of my privileges.
10. I will reimburse the District for all unauthorized incurred charges and any fees (including attorney's fees and expenses) related to the collection of these charges and will be subject to any other disciplinary actions the District will take, including termination and/or criminal prosecution.
11. I agree to turn in receipts, food forms, gift card log and any other required documentation by the deadline set by my Liaison, but in no event, later than last business day of the month.
12. I authorize the Charleston County School District to deduct from my salary an amount equal to the total amount of unaccountable expenditures. I also agree to allow the District to collect any amount I owe, even if I am no longer employed by the District.
13. I understand that my purchase threshold is \$\_\_\_\_\_ per transaction, and monthly credit limit is \$\_\_\_\_\_.

**It is a violation of Procurement Card policy to:**

- Purchase items for personal use
- Lend or share the P-Card
- Buy restricted items
- Split a purchase over the purchase threshold
- Not provide required documentation to the Department Liaison

\_\_\_\_\_  
**Cardholder Name (Print)**

\_\_\_\_\_  
**Cardholder Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Procurement Staff (Print)**

\_\_\_\_\_  
**Procurement Staff Signature**

\_\_\_\_\_  
**Date**



**P-Card Food Documentation Form**

Please complete this form and have it approved by the department head and upload in Works portal along with any P-Card receipt documentation. This form is to be used as documentation for all non-travel food/group meal purchases.

Name of Cardholder: \_\_\_\_\_

What is food being purchased for (please justify why food purchase is necessary)?

\_\_\_\_\_

Location of Event: \_\_\_\_\_

Date of event: \_\_\_\_\_ Start Time: \_\_\_\_\_ End Time: \_\_\_\_\_

Who will be at this function and how many?

Students # \_\_\_\_\_

Volunteers # \_\_\_\_\_

Non-Employees # \_\_\_\_\_

Employees (Attach sign in sheets in Works) # \_\_\_\_\_

Other: \_\_\_\_\_ # \_\_\_\_\_

Estimated Cost: \_\_\_\_\_ (Please provide a quote if you have it)

Funding Account (Org Number/Object Code/Project Number): \_\_\_\_\_  
(Adult food should use object code 417, Student food should use object code 410)

**NOTE: The funding account number approved on this form MUST be entered in Works for food purchases and must have budget available to cover this food purchase. Not using the approved account will result in a 20-point violation.**

Ensure the following:

1. Food receipts contain line-item details to show what was purchased.
2. No alcohol is included. Payments for alcohol are prohibited.
3. A sign-in sheet or roster verifying staff attendance is attached in the Works portal along with the receipt and this approved form (required for staff only).

Department Head Approval: \_\_\_\_\_ Date: \_\_\_\_\_



**Purchasing Card Missing Receipt Affidavit**

This form is to be used as documentation ONLY if the actual receipt, invoice or Internet ordering screen print is unavailable for a transaction on the P-Card. It is allowed only as a rare circumstance. It must be filled out completely and signed by a supervisor.

Cardholder Name: \_\_\_\_\_

Cardholder Employee ID: \_\_\_\_\_

Work Phone Number: \_\_\_\_\_

Card Last 4 Digits: \_\_\_\_\_

**Why is the original receipt, invoice, or other appropriate substitute missing?**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**What attempts have been made to request a duplicate from the vendor? Include names, dates, phone numbers or emails used in requesting documentation from the vendor.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Supplier Name: \_\_\_\_\_

Purchase Date: \_\_\_\_\_

City and State of Supplier: \_\_\_\_\_

Phone number: \_\_\_\_\_

Wells Fargo Transaction Number: \_\_\_\_\_

Item Description	Qty	Unit Price	Amount

I certify that the amounts shown above were purchased and received for Charleston County School District purposes. I understand that habitual use of this form (more than three (3) times in one fiscal year) instead of submitting actual receipts or invoices will result in suspension/termination of P-Card privileges and/or disciplinary action.

Cardholder Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Approving Official Signature: \_\_\_\_\_

Date: \_\_\_\_\_



# Charleston County SCHOOL DISTRICT

## PURCHASING CARD APPLICATION

Action Requested

New Card

Update Information

Cancel Card

### Cardholder Information

Hire Date: \_\_\_\_\_

Former Cardholder:

Yes

No

Name: (First, Middle Initial, Last)		Employee ID
Name on Card: (if different from above)		Title:
School/Department Name:	School/Department Number (4 digit Cost Center):	
School/Department Address:	School/Department City, State, Zip:	
Email Address:	Phone Number:	

### Liaison Information

New Liaison:

Yes

No

Name: (First, Middle Initial, Last)		Employee ID:
Email Address:	Office Phone:	Title:

### Approving Official Information

New Approver:

Yes

No

Name: (First, Middle Initial, Last)		Employee ID:
Email Address:	Office Phone:	Title:

### Card Information

To be used for:	Supplies Only	Travel Only (air fare and/or lodging)	Both (Supplies and Travel)
Approved Monthly Spending Limit:	___\$5,000	__\$7,500	___\$10,000
			__\$20,000
			___Other _____
Declining Balance Card – Amount to be Loaded on Card: _____			
Default Account Number: (Org/Object Code)			

### Approval

Cardholder Signature:	Date:
Approving Official Signature: I agree to read the CCSD Cardholder Manual, at the end of each billing cycle review, make sure original receipts are attached, approve the monthly statement and be accountable for the proper use of the card according to the requirements of the manual. I understand that failure to properly monitor the appropriate use of the card by this employee may subject me to disciplinary action up to and including termination.	Date:
Procurement Staff Signature:	Date Processed:



**REQUEST CHANGE TO PURCHASING CARD**

Cardholder Name: \_\_\_\_\_

Date of Request: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Last 4 Digits on Card: \_\_\_\_\_

**Type of Change** [Check the appropriate action]

- Temporary Monthly Increase:
  - Current Monthly Limit: \_\_\_\_\_ New Monthly Limit: \_\_\_\_\_
  - Justification \_\_\_\_\_
- Permanent Monthly Increase:
  - Current Monthly Limit: \_\_\_\_\_ New Monthly Limit: \_\_\_\_\_
  - Justification \_\_\_\_\_
- Single Transaction Limit increase
  - What is being purchased? \_\_\_\_\_
  - Vendor Name: \_\_\_\_\_
  - How much is the transaction (including taxes/shipping, etc)? \_\_\_\_\_
- Deactivate Card Reason: \_\_\_\_\_
- Suspend Card Reason: \_\_\_\_\_
- Reactivate Card Reason: \_\_\_\_\_
- Other (explain): \_\_\_\_\_

Principal/Dept. Director Name: \_\_\_\_\_

Principal/Dept. Director Signature: \_\_\_\_\_

Return form to:

P-Card Support Team

procurement@charlestoncountyschools.gov

Phone: 843-566-8138

**Procurement Official Use Only**

Request Approved by: \_\_\_\_\_

Request Completed by: \_\_\_\_\_

Date Completed: \_\_\_\_\_



*Charleston County*  
**SCHOOL DISTRICT**

**DESTRUCTION OF PROCUREMENT CARD**

DATE: \_\_\_\_\_

Cardholder Name: \_\_\_\_\_

Last 4 Digits of Card: \_\_\_\_\_

THIS CARD WAS DESTROYED BECAUSE:

**REPLACEMENT CARD**

**NO LONGER NEEDED**

BY THE CARDHOLDER, OR \_\_\_\_\_

CARDHOLDER SIGNATURE: \_\_\_\_\_

PROCUREMENT STAFF: \_\_\_\_\_



# Charleston County SCHOOL DISTRICT

## USER REQUEST

Employee request for access to P-Card Portal

Employee Name:	
Employee ID No:	
Department Name:	
Department Address:	
Department Number:	
Telephone Number:	
E-mail Address:	
Title:	
Default Account # (cost center & object code)	

Return form to:

**P-Card Support Center**

Procurement Services

75 Calhoun Street

Charleston SC 29401

[procurement@charlestoncountyschools.gov](mailto:procurement@charlestoncountyschools.gov)

Phone: 843-566-8138

**Approving Supervisor:**

\_\_\_\_\_ Date: \_\_\_\_\_

**Procurement Official Use Only**

Request Completed: \_\_\_\_\_

Procurement Official Signature: \_\_\_\_\_





*Charleston County*  
**SCHOOL DISTRICT**

## Procurement Card Purchase

### Receipt Information

---

*(Please attach each individual receipt to this form)*

*Purchase Date:* \_\_\_\_\_

*Vendor:* \_\_\_\_\_

*Total Amount: \$* \_\_\_\_\_

*Allocation:* \_\_\_\_\_

\_\_\_\_\_

*Comment:*

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



# Charleston County SCHOOL DISTRICT

## Request to Attend Official Meeting (Conference/Workshop/Training)

All supporting documentation must be attached to this form, including registration form/information, agenda, or any additional information as requested). Requests for Out of State or Country should be submitted at least 30 days prior to the date of the request.

Date of Request:

Employee Name:

Employee #:

Job Title:

Work Location:

Type of leave requested: Professional District Business

Type of Travel: Local-within 50 miles (Requires supervisor approval)  
In-State (Requires Supervisor and Assoc/Chief/Deputy approval)  
Out of State (Requires above +Superintendent's Approval)  
Out of Country (Requires above +Superintendent's Approval)

Number of Instructional days missed if applicable: \_\_\_\_\_

### Conference/Workshop/Training/Meeting Information

Date(s) of Leave Requested: Location:

Type of Meeting:

Purpose:

#### Estimate of Expenses

\$ \_\_\_\_\_ Registration Fee \$ \_\_\_\_\_ Meals  
(In state \$28/Out of State \$36 Per day)  
\$ \_\_\_\_\_ Mileage (Personal Vehicle Only) Yes No \$ \_\_\_\_\_ Hotel  
\$ \_\_\_\_\_ Flight \$ \_\_\_\_\_ Total Estimated Expenses  
\$ \_\_\_\_\_ Other (\_\_\_\_\_)

Account to be charged & Funding Source:

List any other employees attending:

Originator's Signature \_\_\_\_\_ Date: \_\_\_\_\_

Approved Not Approved

Immediate Supervisor \_\_\_\_\_ Date \_\_\_\_\_

Approved Not Approved

Associate Superintendent/Chief \_\_\_\_\_ Date \_\_\_\_\_

Approved Not Approved

Deputy Superintendent \_\_\_\_\_ Date \_\_\_\_\_

Approved Not Approved

Superintendent \_\_\_\_\_ Date \_\_\_\_\_



**Advance Approval Request for Third-Party Payment Portals**

Cardholder Name \_\_\_\_\_ Request Date \_\_\_\_\_

Phone Number \_\_\_\_\_ Card Last 4 \_\_\_\_\_

School or Department Name: \_\_\_\_\_

Type of Payment Portals:

\_\_\_\_\_Paypal \_\_\_\_\_Square \_\_\_\_\_Venmo \_\_\_\_\_Zelle \_\_\_\_\_Other

Vendor to be paid: \_\_\_\_\_

Justification: \_\_\_\_\_

Amount of Payment: \_\_\_\_\_ (attach quote or back up documents)

Is this a recurring payment: YES\_\_\_ NO\_\_\_

If Yes, enter end date of current fiscal year: \_\_\_\_\_

Is this a request to pay a current employee or family member? YES\_\_\_ NO\_\_\_

(if yes, approval is automatically denied)

**"I acknowledge that paying an employee or my family member is against CCSD Policy and can lead to a violation up to and including termination."**

---

Cardholder Signature \_\_\_\_\_ Date \_\_\_\_\_

Verified by: \_\_\_\_\_

Procurement Signature \_\_\_\_\_ Date \_\_\_\_\_



## Student Activity Fund (SAF) P-Card Usage Form Instructions

### 1. Obtain Written Approval:

- The non-cardholder must receive *written* approval (email or signed memo) from the principal or administrator before initiating any purchase or checking out the card.

### 2. Form Completion:

- Before using the card, the non-cardholder must complete and sign the SAF P-Card Usage Form.
- The **bookkeeper or designee** must verify the form is fully completed.

### 3. Card Checkout:

- The **bookkeeper or designee** releases the SAF P-Card only after the form is signed and written approval has been confirmed.
- Record the date/time of card release and expected return.

### 4. Make Purchase:

- User must only purchase what is approved.
- Save *itemized receipts* and any backup documentation (quotes, approvals, etc.).

### 5. Card Return:

- Return the card within 24 hours or the same business day, unless for card is used for student travel. If so, return upon return to school.
- Submit receipts immediately upon return to the **bookkeeper or designee**.

### 6. Documentation Filing:

- The **bookkeeper or designee** files the signed form along with the written approval and attaches it to the corresponding transaction documentation in the SAF records.
- Follow standard reconciliation procedures per the P-Card Manual.
- All charges must be allocated to the SAF (709) account.

**Student Activity Fund (SAF) P-Card Usage Form****Purpose:**

To ensure accountability and clarify responsibility for each transaction made using the SAF P-Card. This form must be completed and signed *prior to use* by any non-cardholder individual using the SAF P-Card.

---

**SECTION 1: CARDHOLDER INFORMATION**

- School/Bookkeeper: \_\_\_\_\_
- Date of Card Checkout: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- Time of Checkout: \_\_\_\_\_

---

**SECTION 2: BORROWER INFORMATION**

- Name of Individual Using Card: \_\_\_\_\_
- Title/Position: \_\_\_\_\_
- Authorized Purpose of Purchase: \_\_\_\_\_
- Authorized Amount: \$ \_\_\_\_\_
- Vendor/Store Name: \_\_\_\_\_

---

**SECTION 3: RESPONSIBILITY ACKNOWLEDGEMENT**

By signing below, I acknowledge that:

- I am responsible for all purchases made using the SAF P-Card while it is in my possession.
- I will protect and secure the SAF P-Card and its credit card number while it is in my possession and will report it stolen or lost as soon as it is discovered missing.
- I will only use the card for pre-approved, legitimate SAF purchases as identified above.
- I will not exceed the Authorized Amount identified above.
- I will return the card promptly and submit all original itemized receipts and supporting documentation to the **bookkeeper or designee**.
- I understand any misuse or unauthorized purchases may result in disciplinary action and/or personal financial responsibility.

**Borrower Signature:** \_\_\_\_\_ **Date:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**Bookkeeper Signature:** \_\_\_\_\_ **Date:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

---

**Return Time:** \_\_\_\_\_ **Card Returned?**  Yes  No **Receipts Returned?**  Yes  No



PROCUREMENT CARD VIOLATION NOTIFICATION

CARDHOLDER INFORMATION

Cardholder Name: \_\_\_\_\_ Today's Date: \_\_\_\_\_
School/Department: \_\_\_\_\_ Reported by: \_\_\_\_\_

TRANSACTION INFORMATION

Transaction Date: \_\_\_\_\_ Transaction Amount: \_\_\_\_\_
Merchant Name: \_\_\_\_\_

TYPE OF VIOLATION

- Cardholder Reported Personal Purchase - 50 points
Personal Purchase Not Reported by Cardholder - 100 points
Transaction over single purchase threshold or split transaction to circumvent threshold - 100 points
Improper usage of Student Activity Fund (SAF) P-Card - 50 points
Purchase by individual not named on card - 100 points
Purchase of Restricted Item: \_\_\_\_\_ - 50 points and Reimbursement
Itemized Receipt/Line-Item Detail is Missing - 10 points
Missing Receipt (Missing Receipt Affidavit must be completed) - 25 points and Reimbursement
Transaction not coded and/or approved by deadline - 1st Offense - 20 points, 2nd Offense - 40 points, 3rd Offense - 3-month suspension
Missing required documentation or forms (food forms, pre-approval forms, RTA, etc.) - 10 points
Improper Record Keeping - 20 points
Unauthorized disclosure of P-Card information - 25 points

CARDHOLDER EXPLANATION

ACKNOWLEDGEMENTS & CERTIFICATION SIGNATURES

I acknowledge that the above transaction violates P-Card procedures and that I have received a copy of this form.

Cardholder Signature \_\_\_\_\_ Date \_\_\_\_\_
Delegate Signature \_\_\_\_\_ Date \_\_\_\_\_
Approving Officials' Signature \_\_\_\_\_ Date \_\_\_\_\_

According to Procurement records, you have accumulated \_\_\_\_\_ points within the fiscal year. Therefore, in accordance with the CCSD Procurement Card Program Manual, the following action is being taken:

- Warning
Mandatory Re-Training to be conducted by \_\_\_\_\_
Card Suspension
Card Revocation

Procurement Official Signature \_\_\_\_\_ Date \_\_\_\_\_