



P-CARD PROCEDURES

USERS' GUIDE

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Customer Service

The Kershaw County School District and the Finance Department are committed to serving the needs of the schools and departments as they buy the supplies and materials necessary to educate the students of Kershaw County. To that end, the Finance Department is utilizing the State Contract and implementing a procurement card program with the Bank of America to facilitate the local and immediate procurement needs of teachers and staff.

The Bank of America and each of the team members of Kershaw County School District involved in this program are committed to serving the needs of every District employee in the purchase of supplies and materials. The members of the team are:

Kershaw County School District 2029 W. DeKalb Street Camden, SC 29020			
Name	Title	Email	Phone
Al Morant	Procurement Manager	Albert.morant@kcsdschools.net	(803) 432-8416 Ext. 1262
Erin Boyce	CFO	Erin.boyce@kcsdschools.net	(803) 432-8416 Ext.1255

Purchasing Card

The purchasing card program has been developed to streamline the purchasing and payment process for the schools and departments. Use of the card is strictly governed by this policy. **Abuse of the card or failure to follow the procedures outlined in this policy will result in revocation of card privileges.**

Each school and department will be assigned a physical card that will be under the control of the principal or department head. Control of these cards and account numbers is the responsibility of the principal or department head. The P-card must always be treated with the greatest care. Cardholders are expected to keep the P-card in a secure location and guard the P-card account number carefully.

General Guidelines

The P-card is to be used for School District purchases only. No personal use of the P-card is allowed. Before making any purchase using the P-card, ensure that it is the appropriate payment method. Each card user will have a profile established that will verify the appropriateness of each purchase made at the time of purchase. For instance, ***NO travel and entertainment expenses are authorized.***

Cardholder Responsibilities

- o Use the P-card only for approved, School District purchases. DO NOT use the P-card for any personal purchases with the intent of reimbursing the district.
- o The Principal/Department Head is responsible to assure that any persons entrusted with the Procurement Card shall understand the procedures that cards are properly issued/secured, and that purchases are made within budgetary limits.
- o Cash advances are not authorized and are not permitted with the P-card.
- o Use the P-card only for purchases for the school or department to which the card is assigned.
- o Employees outside of the Superintendent shall not use a P-Card for any single purchase that exceeds \$1000. The monthly limit shall be \$5,000 per card other than the departments listed below.
- o District Superintendent will have a single purchase limit of \$2,500. The monthly limit shall be \$10,000.
- o District HR Department will have a single purchase limit of \$1,000. The monthly limit shall be \$10,000.
- o District PD Department will have a single purchase of \$1,000. The monthly limit shall be \$10,000.
- o District Education Technology Department will have a single purchase of \$1,000. The monthly limit shall be \$10,000.
- o Splitting a single transaction into several transactions to avoid the prescribed spending limits is **specifically forbidden.**
- o When returning or exchanging items purchased with the P-card, the cardholder must not receive cash back. Any credit balance after a return or exchange must be applied to the P-card account.
- o No travel and entertainment expenses may be charged to the P-card.
- o **No gift certificates may be purchased with the P-card.**
- o The physical P-card is mainly used to purchase supplies and materials from local vendors. Examples are classroom and office supplies. The P-card number should not be included on any fax communications or

Kershaw County School District
unsecured Internet websites. Items to be purchased should be stocked by
the vendor. Back Orders and Partial Shipments are not authorized.

- o Lost or stolen cards must be reported within 24 hours. During normal Finance hours, contact the Finance Department at (803) 432-8416. Outside of normal Finance hours, contact Bank of America using the customer service number (1-888-449-2273) then notify the Finance Department on the next business day.
- o Files shall be maintained at each school/location for the P-Card. The P-Card Log, sales slips, and invoices supporting card activity must be maintained on a monthly basis. Finance will conduct routine audits of this documentation.
- o A detailed sales slip/invoice is required for all P-Card Purchases.
- o Transactions will be verified by the school/department bookkeeper using Visa's Work's Program
- o If an original Sales Slip/Invoice is not available, the District is not liable. If an original receipt is not available upon reconciliation of the monthly charges, we will ask for personal payment.
- o Use of the P-Card with restricted funds such as Federal Programs or restricted grants requires approval from appropriate personnel using the Authorization for Purchase form. This form must be submitted with all other supporting receipts and documentation at the end of each reporting period.

Physical Card - Departments and Schools

Use of the physical card will be monitored and controlled by the department head or principal.

Purchase Approval and Card Use

The process followed for use of a physical P-Card will be:

1. Upon authorization from the Principal/Department Head, the requestor will obtain the P-card and sign in the appropriate column on the P-card log form.
2. The bookkeeper or secretary will indicate the appropriate account(s) to which to charge the purchase and verify that funds are available for the purchase.
3. The requestor then makes the purchase and charges payment to the P-card.
4. The requestor must attach a detailed transaction receipt to the Authorization for Purchase form. If a separate credit card signature receipt is received, attach it to the Authorization for Purchase form as well. The requestor then returns these forms and receipts to the bookkeeper or secretary.
IMPORTANT: Failure to provide detailed transactions receipts will result in the loss of P-card privileges for the user.
5. The requestor returns the card, indicating so on the Card Use Log and also indicating the amount of the purchase on the Card Use Log.
6. The bookkeeper/secretary will enter the designated account number into Works when the purchase posts to the electronic statement.
7. Use of the card for any restricted funds such as Federal Programs or State Restricted Grants should have the authorization of the appropriate personnel using the Authorization Form and a copy should be maintained on file at the school or department.

Reconciliation of P-card Charges

The timely reconciliation of school and department statements is an essential part of the P-card program. Failure to provide timely reconciliation will cause the district bill to be paid late, resulting in late charges. Should the principal, department head or designee not be available to complete the reconciliation, the principal or department head must assign an appropriate individual to complete the reconciliation as scheduled. Failure to reconcile the statements will result in the loss of the procurement card by the school/department.

Weekly Tasks

At least once a week, the principal or department head is responsible for reviewing all charges.

Monthly Tasks

Each month, the principal or department head will pull an electronic statement of charges from Bank of America. The statement cut-off date is the *27th of each month* and the statement should be pulled shortly after that day.

The bookkeeper/secretary will reconcile the statement to the monthly transaction log, making sure all transactions have been logged into Works and that all transactions have the appropriate receipts filed.

The principal/department head will signify approval of all charges by signing the appropriate line on the procurement card log. The bookkeeper/secretary will forward the ORIGINAL copy of the log to the Accounts Payable Department, keeping a copy on file at the school/department with the appropriate receipts attached.

The principal or department head must forward the monthly log of transactions to the Accounts Payable Department within three business days of receiving the statement of transactions. The Director of Accounting must be notified of any discrepancies in the statement at that time.

If any school or department fails to provide a timely reconciliation that causes the district bill to be paid late, that school or department will be fully responsible for late charges imposed by Bank of America for the **entire** School District.

Frequently Asked Questions

What if my P-card is declined?

Contact the Finance Department and explain the situation. If the purchase is appropriate, the Finance Department will have the transaction manually authorized.

What if I need to increase my spending limits?

The Finance Department sets spending limits. If you need to make a purchase that exceeds your spending limits, contact the Finance Department to discuss the possibility of having the transaction authorized manually.

What if I have a disputed charge?

It is the responsibility of the principal or department head to inform the district office of disputed charges immediately upon recognition. Failure to do so will result in payment of unresolved charges by the school/department.

Will the Pcard affect my personal credit history?

No. Your personal credit history is not checked or affected by your P-card use. The School District is the party responsible for payment of all P-card charges, not you.

Can the Pcard be used for food purchases? We are currently making a decision on this based on vendor requirements as with all other purchases with the card if the vendor will invoice you please use that route first and foremost and the card is the last resort. If the card is used please be sure to have proper justification and documentation.

Appendix

The following pages contain the various forms that will be required in the use and administration of the Kershaw County School District Purchasing Card program. These forms are included here so that accurate copies are documented and may be photocopied as required.

Authorization for Purchase Form

An Authorization for Purchase must be completed for all purchases including any purchase using restricted funds such as Federal Funds or restricted grants and require the signature of all necessary personnel. The form must be completed BEFORE the purchase is made.

Directions for using form

- School/Department: Enter the name of the school or department whose P- card is being used and for which the purchase is being made.
- Authorized User: Enter the name of the person making this purchase.
- Purchase not to Exceed: Enter the maximum amount authorized for this purchase.
- Authorized Signature: The signature of the principal or department head who is authorizing this purchase.
- Signature of User: The signature of the person making the purchase.
- Date of Purchase: Enter the date the purchase was completed.
- Charge to Account(s): Enter the account number(s) and amount(s) to which this purchase will be charged.
- These Funds were used for: Enter an explanation of the purchase.

Card Use Log

Each principal or department head will ensure that the Card Use Log will be maintained for all purchases made with the assigned P-card. This log must be returned to the Finance Department with each month's card reconciliation.

Directions for using the Log

The billing cycle for the P-card ends on the 27th of each month, so a new log should be started on the 28th of each month.

When the P-card is checked out, the following information should be noted on the Log:

- Date Out: the date the P-card is given to an authorized user.
- Time Out: the time of day the P-card is given to an authorized user.
- User Signature: the authorized user must sign the log accepting responsibility for the P-Card.
- Vendor: the name of the vendor from which the purchase is authorized.

After the purchase is complete, the following information should be entered into the Log:

- Amount: the total amount charged to the P-card for the purchase.
- Receipt: indicate whether the appropriate receipt was attached to the Authorization to Purchase form. Circle "Y" if the receipt is attached, "N" if it is not.

When the charge is entered into Works, indicate so by placing a check mark at the end of that line item on the P-Card Log.

Cardholder Agreement

All individuals who are issued a card must read the Cardholder Agreement, accept its terms, sign and return the agreement prior to receiving a P-card.

Statement of Disputed Items

Disputes should be resolved with the vendor. If a dispute cannot be resolved with the vendor, document the dispute on the Statement of Disputed Items (available in the Appendix) and forward it to the Accounting Supervisor at the District Office immediately.

Kershaw County School District
Authorization for Purchase

School/Department _____

Authorized User _____

Purchase Not to Exceed \$ _____
No Single Purchase to Exceed \$1000

Authorized Signature(s) _____

For Department/School Use Only

Signature of User _____	
Date of Purchase _____	
Charge to Accounts: _____	Amounts: _____
These funds were used for	

This form valid for one purchase only.

Kershaw County School District Procurement Card Use Log

School / Department _____

[illegible]

Start a new log on the 28th of each month.

Principal/Department Head Signature: _____

Kershaw County School District
Purchasing Card Cardholder Agreement

I agree to the following regarding the use of the Kershaw County School District Purchasing Card:

- 1) I will ensure that the P-card is used only for approved, School District purchases. I will ensure that the P-card is not used for personal purchases for others or myself.
- 2) I will ensure that the P-card is used only for purchases for the school or department to which the card is assigned.
- 3) I will ensure that single transactions are not split into several transactions to avoid the prescribed spending limits.
- 4) I understand that any unauthorized purchases may result in personal reimbursement or charge to an alternative funding source.
- 5) I will attempt to resolve all disputes with the vendor involved. If I cannot resolve the dispute with the vendor, I will document the dispute on the Statement of Disputed Items and forward it to the Accounting Supervisor at the District Office.
- 6) I will report a lost or stolen card immediately.
- 7) I have reviewed the P-Card Users' Manual and understand the procedures and requirements for using the P-card.

Date _____

School or Department _____

P-card Account Number _____

Cardholder Signature _____

Principal/Administrator
Signature _____

Kershaw County School District Statement of Disputed Items

Cardholder Name _____ School or
Department _____

Card Account Number _____
Statement _____ Transaction _____ Merchant _____
Date _____ Date _____ Name _____
Posting _____ Reference _____
Amount _____ Date _____ Number _____

Please read carefully each of the following descriptions and check the one most appropriate to your particular dispute. If you have any questions, please contact the Finance Department for advice.

1. ☐ **Cardholder dispute** I did participate in the above transaction; however, I dispute the entire charge, or a portion thereof, in the amount of \$_____. I am disputing this charge because:

2. ☐ **Merchandise Not Received**

☐ My account has been charged for the above listed transaction, but I have not received the merchandise.

☐ My account has been charged for the above listed transaction, but I have since contacted the merchant and canceled the order. I will refuse delivery and payment should the merchandise still be sent.

3. ☐ **Merchandise Returned** My account has been charged for the above listed transaction, but the merchandise has been returned. Attached is a copy of the proof of return.
4. ☐ **Credit Not Received** I have received a credit voucher for the above listed transaction, but it has not yet appeared on my account. A copy of the voucher is attached. The voucher date is over 60 days old.
5. ☐ **Inadequate Description or Unrecognized Charge** I do not recognize this charge. Please provide a copy of the sales draft for my review.
6. ☐ **Unauthorized Mail or Phone Order** I have not, nor has any other authorized user on this account, authorized this charge to this account. I have not ordered merchandise by phone or mail. Any goods that were received have been returned.
7. ☐ **Alteration of Amount** The amount of this charge has been altered since the time of purchase. Attached is a copy of my sales draft showing the amount I signed for and any other documentation I have.
8. ☐ **Imprinting of Multiple Slips** The transaction listed above represents multiple billings to my account. I authorized only one transaction from the merchant for that amount. I am still in possession of my P-card.
9. ☐ **Other -Describe in Detail:**

Cardholder Signature

Date

Telephone