



PROCUREMENT CARD (P-CARD)

ALEXANDRIA CITY PUBLIC SCHOOLS

PROCUREMENT CARD PROGRAM

REGULATIONS (v. 4.0)

ALEXANDRIA CITY PUBLIC SCHOOLS PROCUREMENT CARD (P-CARD) PROGRAM REGULATIONS

Overview

This manual specifically governs Alexandria City Public Schools (ACPS) Procurement Card Program. Please take time to read and understand the process before you begin using your Procurement Card. No card will be issued to the Cardholder without P-Card training and Procurement training on the approved use of the card.

A number of unique controls have been developed for the Procurement Card (P-Card) Program that doesn't exist in traditional credit card programs. These controls help ensure that the cards will be used for official purchases and within specific dollar limits. This Cardholder manual has been developed to assist you in better understanding the program by answering questions you may have and providing step-by-step instructions on the use of the P-Card.

The P-Card Program provides another service within our existing procurement system to better support your operating needs. All card requests will be approved by Executives/Principals/Directors, and issued through the Procurement Department. The P-Card Administrators are Director of Procurement and Procurement Card Administrator.

ACPS has entered into an agreement with Bank of America to provide VISA brand cards for our program. VISA is widely accepted and we anticipate that the card program will reduce the time and money ACPS spends processing small-dollar purchases, and creating small dollar purchase orders.

All card requests shall be submitted to the Procurement Department in writing using a Cardholder Application Form (Attachment A).

Revised: [September 11, 2015](#)

Affirmed: [December 3, 2015](#)

Amended:

Legal Refs: [Code of Virginia, 1950, as amended, §§ 2.2-4300 et seq.; 22.1-68.](#)

Cross Refs.: [DGB Authorization of Procurement and Credit Card Use](#)

[DJ Small Purchasing](#)

[DJA Purchasing Authority](#)

[DJA-R Procurement Manual](#)

[DLC Expense Reimbursements](#)

[DLC-R Business Meals and Travel Regulations and Procedures](#)

YOUR PROCUREMENT CARD

Standard credit limits for ACPS cardholders will not exceed \$5,000 unless a discussion with your Budget Analyst or supervisor had determined that your limit should be higher for efficient use of the card. The last day of each month is the closing day for each billing cycle. Where justification can be made to support higher limits, some exceptions may be granted.

Although travel arrangements may be purchased with your P-Card, all travel must be based on pre-approved travel forms for transportation, lodging, and per diem rates. **NO TRAVEL MAY BE PURCHASED WITHOUT FIRST HAVING THE APPROVED TRAVEL FORM!**

Procurement cards may not be used for personal purchases or for cash advances. The card may not be used for purchases of computers and related items without prior written approval from the Technology Department.

Requesting a Procurement Card

A Department Director, School Principal, Executive Leadership Team member, or their designee may request cards in writing from the Procurement Card Administrator in the FSD/Procurement Department. The request must include evidence that the individual has a work-related need to use a P-card (e-mail is sufficient). Individuals must be active, permanent employees to qualify for a card. Upon demonstration of a work-related need, a Cardholder Application Form (Attachment A) will be sent to the employee. This form must be completed by the employee requesting the card and signed by both the employee and the employee's supervisor. The original completed request form must be delivered to the P-Card Administrator. Irrespective of your card and transaction limits, purchases may not be made that violate this Policy, the Procurement Manual, or any other ACPS, state, local, or federal laws related to public procurements and purchasing.

After the P-Card Administrator receives the signed agreement, the cardholder information will be sent to Bank of America for processing and a card will be mailed to Procurement for internal processing. Please allow 7-10 business days for processing.

A P-Card profile will be generated in MUNIS by the Accounting staff. The Accounting Administrator will notify the Cardholder when the card is ready for pickup. Allow time for a one-on-one P-Card orientation. You must complete the following steps:

1. Read this manual thoroughly
2. Receive training and discuss any questions
3. Pick up your card from the Accounting Office
4. Review the tax exempt number preprinted on the card and understand its purpose
5. Sign the appropriate forms (see the section below)
6. Sign and activate your card

Receiving Your Procurement Card

Although P-Cards are issued in the name of specific employees, they are the property of ACPS. When an employee receives the Procurement card, an Employee Agreement (Attachment B) and an Employee Acknowledgment Letter (Attachment C) must be signed and given to the Program Administrator. P-Card training is required by the Procurement and Accounting Offices before a card can be delivered to the cardholder.

Upon receipt of the card, the Cardholder should activate the card and always keep it in a secure place. ACPS is responsible for the purchases you make with the card, but misuse or abuse will result in repayment by the cardholder and disciplinary action (see the section on Disciplinary Action). Although the card is issued in your name, its use does not affect your personal credit in any way.

When a procurement card is assigned to an individual, that individual will be responsible for the security of the card and for the maintenance of the Procurement Card Log (if applicable). Authorized signers should be aware of the possibility of fraudulent use of the card and should make every effort to keep the card secure. It is the responsibility of the individual card holder to verify the information on all application forms and any information entered by the Procurement department or Accounting department in MUNIS. Individual cardholders should ensure that descriptions of purchase are listed on the online data system.

Using Your Procurement Card

Purchasing Guidelines

- Do not share your card with anyone.
- Do not use the card for personal purchases.
- Goods or services under contract must be purchased from contracted vendors.
- Obtain the lowest possible cost for the items needed for your minimum requirements.
- Do not ask vendors to split invoices to circumvent the Procurement process.
- When desired purchases exceed \$10,000, normal Procurement procedures must be followed (i.e., a requisition, 3-4 quotes, etc.).
- It is the cardholder's responsibility to ensure that sufficient funds are available prior to making purchases.
- **KEEP ALL OF YOUR ITEMIZED RECEIPTS** – A substitute credit card charge slip is not acceptable documentation. In the event the cardholder does not have an itemized receipt, the cardholder must;
 - a. Fill out the affidavit for the procurement charge card with no matching receipt (Attachment G) and have it signed by the School Principal/Department Director; and
 - b. Reimburse ACPS for the amount of the missing/incomplete receipt by personal check or ACPS will deduct the funds from the following pay period.

- ACPS is a tax exempt organization. All receipts must be clear of sales tax. ACPS, however, does pay for meals tax, and hotel and lodging tax.
- Questions regarding your Card account should be directed to the P-Card Administrator.
- The procurement card cannot be used with the Tyler Munis shop online functionality (such as Staples, Office Depot, etc.).

WHEN USING THE P-CARD FOR TRAVEL

1. Travel must be approved **IN ADVANCE**, with the travel request form documentation submitted. Signatures required for approval on Attachment H include: director; principal; and FSD Accounting designee.
2. **Expenses charged to the P-Card shall be lodging, airfare/train and pre-approved to/from transportation (i.e. Cab, Uber, Train). NO FOOD SHALL BE CHARGED ON THE PROCUREMENT CARD.**
3. **Meals incurred during travel will be reimbursed on a per diem basis using a Purchase Order; not the procurement card.**
4. Original itemized receipts for all expenses charged to the P-Card must be submitted with your monthly statement to accounting, and uploaded in the MUNIS P-Card module. The P-Card may be used for fuel in rental vehicles, lodging, conference registrations and transportation charges (i.e. airfare, train, etc.) in compliance with card transaction and spending limits, after prior approval.
5. Travel advances will not be provided.
6. P-Cards may not be used for alcoholic beverages or any other personal items. Any use at any time for these items will require in reimbursement to ACPS, revoked P-Card privileges to the employee for future travel, as well as disciplinary action.

Note that, irrespective of your credit limits, purchases may not be made that violate ACPS Policy.

Prohibited activities that may result in disciplinary action and termination for cause include but are not limited to:

- Personal transactions, travel, or any other unauthorized purchases.
- Purchase of alcoholic beverages or any substance, material or service which violates the law or any policy, or regulations pertaining to ACPS.
- The cardholder allows the card to be used by another individual.
- The cardholder splits a purchase to circumvent Procurement limitations.
- The cardholder fails to provide the required itemized receipts and invoices.
- The cardholder fails to provide, when requested, information about any specific purchase.
- The cardholder does not adhere to all of the P-Card policies and procedures and ACPS travel regulations.

The procedures by which disciplinary action will be taken include:

Offense No.	Procurement	Card User
1	Procurement to notify the Card User, Approver, and Reconciler of the prohibited or unallowed charge(s)	User reimburses ACPS for prohibited or unallowed expense
2	Procurement to notify the Card User, Approver, Reconciler, and Human Resources of the prohibited or unallowed charge(s)	User reimburses ACPS for prohibited or unallowed expense; User's card(s) are suspended for thirty (30) days; User must retake P-Card training
3	Procurement to notify the Card User, Approver, Reconciler, Human Resources, and Department Head of the prohibited or unallowed charge(s)	User reimburses ACPS for prohibited or unallowed expense; User's card(s) are suspended for sixty (60) days; User must retake P-Card training
4	Procurement to notify the Card User, Approver, Reconciler, Human Resources, Department Head, and Superintendent of the prohibited or unallowed charge(s)	User reimburses ACPS for prohibited or unallowed expense; User's card(s) are revoked

Note that the severity of the offense may accelerate the actions defined above.

Procurement Card Restrictions:

No orders should be placed on the P-Card if the vendor charges a fee.

The following are examples of businesses that are blocked for all employees:

- | | |
|--|--|
| Bars and Clubs | Utilities |
| Liquor Stores | Businesses located outside the United States |
| Casinos | Car Rentals (unless approved on travel form) |
| Amusement & Entertainment | Wholesale Distributors/manufacturers |
| Government Services | Conference registration fees |
| *Fuel (unless approved on travel form, in conjunction with car rental) | |

The following are examples of items that **CANNOT** be purchased with a P-Card:

- | | |
|--------------------|-----------------------|
| Recurring Services | Furs |
| Computers | Cell Phones |
| Appreciation Gifts | Controlled Substances |

*Gift Certificates/Cards	*Gifts
Gambling	Personal Memberships
*Postage Stamps	Alcohol
Medical/Dental	Cash Advances/Money Orders
Jewelry/Gift Shop Items	Traveler's Checks
Hazardous materials	*Lease/Rentals (unless approved on travel forms)
Non-Business items	Weapons/Ammunition
Hospitality	Radioactive Materials
Holiday celebrations	Holiday Decorations
Staff appreciation gifts	*Tuition (unless approved in advance)
Other than Coach Tickets	Car Service (incl. UberXL, UberSUV, UberBlack)
Other than Room and Tax fees	Change or Cancellation Fees
*Rental Cars (unless approved)	Travel & Accommodations for Family or Companions
Upgrades or Upcharges	Personal Items

Unless approved in accordance with ACPS policy

The P-Card is for school system purchases only!

ALL PURCHASES MADE WITH THE P-CARD MUST BE SHIPPED TO AN ALEXANDRIA CITY PUBLIC SCHOOLS FACILITY.

If a contract exists, cardholders should verify that they received discount prices before making a purchase. If the vendor does not honor the contract price, please inform a Procurement Card Administrator.

Purchase Types:

- In-person Purchases

Tell the vendor you wish to pay for the goods with a Procurement Card. Confirm that the transaction is tax exempt. Sign and retain the itemized receipt.

- Telephone Purchases

When ordering by telephone, indicate you wish to pay with a Procurement Card. Be sure to give the correct delivery address along with any attention lines and room numbers that are needed. Tell the vendor that ACPS is tax exempt. If they do not honor the tax-exempt status note that on your receipt and FSD will follow-up with the vendor. Provide the vendor with the card number and expiration date. Request that an itemized receipt be emailed, mailed, or faxed to you. Make sure the vendor does NOT keep the card number on file for future purchases.

- Internet Purchases

Be sure online security is in place before making an internet order. Follow the vendor's instructions for making a purchase. If there is a place to indicate tax exempt status, be sure to do so. Verify correct ship to information. Print a copy of the order for your records. The print out must include the item description, pricing, shipping, etc.

Food Purchases

Food purchases may be made for non-travel events, in strict accordance with ACPS policies. The P-Card **cannot** be used to purchase food for parties (i.e., retirement, birthday, or holidays).

Food may **ONLY** be purchased on your P-Card for meetings that exceed 4 hours, where a break will disrupt the meeting. The total spent per person cannot exceed the per person per Diem for that time of day (breakfast/lunch/dinner). Please refer to www.gsa.gov for Alexandria, VA per diem rates.

Quotes for food must be obtained from a caterer based on the number of attendees. Prior approval is still required! Documents for approval must include:

- Outline of meeting/agenda
- List of participants
- GSA per diem for Alexandria, VA (please reference www.gsa.gov)
- The meal per diem amount applies to the total of the bill, including delivery, set-up, and any other fees.
- Purchases that exceed the per diem will be deducted from the next payroll of the cardholder.

Do NOT give the card number to vendors to keep on file!

Each month, a statement reconciliation package, for each card, must be submitted to the P-Card Administrator. It is each department's responsibility to ensure that funds are available to cover procurement card purchases. The monthly package must include the following items:

1) PCARD STATEMENT COVER SHEET (Attachment D)

- a) The supervisor of the cardholder must indicate their review and approval of the transactions charged for the month by signing/initialing the appropriate section on the cover page. Where the cardholder is a school principal or department head, the review and approval should be performed by the appropriate executive level staff person.

2) BANK OF AMERICA (BOA) ACCOUNT STATEMENT

- a) The reconciliation package must include the paper copy of the BOA account statement (which **MUST** be signed by you and your supervisor) for the month of the transactions uploaded to MUNIS.

To obtain your BOA Statement:

(1) Go to www.BAML.com/paymentcenter

(2) Follow the Instructions in Attachment E- BOA Payment Center Statement Instructions

- b) ***You must ensure that the total charges shown on the BOA account statement agree with the total transactions uploaded to MUNIS. If they do not agree, contact Olimpia Garay, FSD.***

3) MUNIS STATEMENT TRANSACTION LIST

- a) Print the list of transactions uploaded for each card statement (See *P-Card Training for Departments/Schools-Credit Card Users* for Reference). Review the list to ensure no transactions are still coded to the P-card default accounts and that all transactions on the list have a paper clip symbol indicating the itemized receipt has been uploaded.
- b) Make sure that the total of transactions on the MUNIS list agrees with the total transactions listed on the BOA monthly statement.
- c) Descriptions of the item(s) purchased MUST be listed.

4) ITEMIZED RECEIPTS

- a) Each individual charge slip with matching itemized cash register receipt (stapled together) must be included in the reconciliation package. The receipts/invoices should be presented in the package in the same order as they appear on the BOA account statement.
- b) The nature of each purchase will be documented, in MUNIS, either on the receipt or on an attachment. This should include, but not be limited to, a listing of persons who benefit from the purchase (i.e. persons receiving meals, etc.) in the description field under review transaction online, if applicable.
- c) For any item charged for which no receipt was obtained, the Affidavit for Procurement Card Charge with No Matching Receipt (Attachment G) will need to be completed and signed by the school principal or Department Director.. No receipt will also be noted in the description field in MUNIS. The form will capture all data concerning a charge for which no documentation was remitted. This must be signed by the school principal/department director. The cardholder must contact the vendor and request a duplicate receipt. Employees that persistently neglect to obtain receipts or lose receipts may lose the privilege of using a procurement card.
- d) There are NO exceptions to the use of MUNIS for P-Card transactions and uploading receipts. Charge slips, register receipts and invoices, must be reconciled with the monthly statement and the MUNIS transaction list prior to sending the final monthly paperwork to Accounting.

Failure to comply with these procedures for two (2) consecutive months will result in the card being revoked. Fraudulent use or misuse of the card will result in disciplinary action which may include termination.

Disputed Transactions

The cardholder will be responsible for resolving any dispute at the merchant level prior to contacting the Procurement Card Administrator. If merchandise is returned or if there is an adjustment to the charge, a copy of the credit slip shall be forwarded to Accounting with the monthly statement. If the dispute cannot be resolved at the merchant level, it should be fully documented in writing using Attachment F, Bank of America (BOA) Card Dispute Form. Timeliness of the reporting of errors and problems is imperative as only 60 days from the billing date is allowed to resolve errors. When disputes arise, ACPS must initially pay for the disputed item. If the dispute is resolved in ACPS' favor, a credit will be applied on the subsequent month's bill. The item in question should be noted on the monthly submission to the Accounting Department.

Declined Cards

If your card is declined at a point of sale, if possible please make your purchase using another method. Call the Procurement Card Administrator to report that your card was declined and the name of the vendor who declined it as soon as possible. The Procurement Card Administrator will contact Bank of America to determine if there is a problem. You will be notified as to why the card was declined. Reasons could include the vendor does not accept VISA, you are blocked from using the merchant category code the vendor is associated with, or you may have exceeded a dollar or transaction limit.

If your procurement card declines during your travel, the cardholder may have to use personal funds and provide documentation for reimbursement.

Procurement Card Maintenance and Closure:

All card set up, maintenance and closure (except for reporting lost or stolen cards) will be handled by the Procurement Card Administrator. Any changes must be reported to the Procurement Card Administrator via the Cardholder Application form (Attachment A). The Procurement Card Administrator is required to close an account if a cardholder: (a) transfers to a different school/department; (b) moves to a new job in which procurement is not part of required duties; (c) terminates employment; or (d) for any of the following reasons which will also subject cardholder to disciplinary action in accordance with ACPS Policies and Procedures.

FSD/Procurement Administrator Responsibilities:

1. Establish and enforce policies and procedures for the use of the procurement card.
2. Submit card requests to Bank of America (BOA).
3. Maintain records of all cardholders and authorized signers; update records for changes in cardholders and authorized signers.
4. Conduct general problem resolution.
5. Perform monthly audit of procurement card transactions.
6. Provide training to all cardholders.
7. Accounting will receive the monthly reconciliation package which includes the BOA printed statement, MUNIS transaction listing, and original receipts from all Cardholders.

FSD/Accounting Administrator Responsibilities:

1. Accounting will train users on the MUNIS data entry functionality.
2. Set up profiles in MUNIS for each cardholder upon receipt of approved cardholder application from the Procurement Department.
3. Accounting will contact Cardholder to pick-up the P-Card and obtain signature of receipt.
4. Accounting will initiate the BOA transaction download for all Cardholders and upload to MUNIS.
5. Accounting will process the Wire transfer payments to Bank of America from the Master Statement.

6. Approve travel forms prior to a Procurement Card Administrator ordering procurement card.
7. Train each cardholder on procedures for the procurement card.

Departmental/School Responsibilities:

1. Directors/Principals/Executive staff will authorize the issuance of cards and travel forms for procurement card.
2. Department Director or Principal will designate the card program administrator for that School/Department.
3. Allow ten (10) days for approval on all forms submitted to the FSD/Procurement Office for all procurement cards.
4. Departments will: reconcile monthly statements and reports; review and enter description information in MUNIS; and verify that transactions are appropriate and modify the account default code to the proper account code.
5. Departments are to forward a monthly reporting package for each card account to the Accounting Office by the 8th working day of the month. The package must include the package cover page, the BOA printed statement, the MUNIS transaction listing, and original receipts.
6. Directors/Principals/Executive level staff shall approve P-Card transactions in MUNIS.
7. Department Directors/Principals may make recommendations regarding transaction amounts, spending limits, and merchant category blocking or usage.
8. Manage merchant/Cardholder dispute and resolutions, if dispute involves credit or incorrect charge.
9. Immediately notify Bank of America and the Procurement Card Administrator of any lost or stolen cards.
10. Monitor budgets and initiate budget transfers to ensure that funds are available to pay card charges.

Any questions concerning Procurement cards can be directed to the Procurement Card Administrator in the Procurement Division, pcardhelp@acps.k12.va.us.

For any questions regarding P-Card entry in MUNIS, contact Accounting at 703-619-8136.