



## Internal Accounts P-Card

### 1) Obtaining a Card:

- a) The Internal Accounts Purchasing Card program is available to all schools in the Escambia County School District. All applicants will be required to complete a Purchasing Card Cardholder Agreement and attend a brief orientation session before obtaining the card. Although the card is issued in the name of the employee, your personal credit history will, in no way, be affected by the Purchasing Card.
- b) Once your application has been processed, your card will be sent to Barbara Maresca in Purchasing, 469-6202. Pamela Riley will contact you to schedule your attendance at an orientation session. The card will be issued to you upon completion of this mandatory session.

### 2) Guidelines for Use of the Card:

- a) Individual purchases on the P-Card are limited to \$10,000 per transaction and card limits are \$10,000.00 monthly. Splitting purchases to circumvent these limitations is prohibited. The limit can be raised on a case by case basis and only after the purchase has been approved by the Superintendent; the **"Approval of Expenditure(s) from Internal Funds Form (9500-INT-509)"** needs to be scanned and sent in the email to Barbara Maresca.
- b) All purchases must be listed on the Request Purchase Utilizing Purchasing Card form and approved by the Principal prior to the purchase. **\*If purchase is greater than \$10,000 the district requires 3 quotes from 3 different vendors for like items plus the Superintendent's Written Approval via us of Form 9500-INT-509 "Approval of Expenditure(s) from Internal Funds Form".**
- c) Card Holder's cannot check out the credit card until all approvals have been given in writing. Once all the paper work has been approved and signed then the card holder can sign out the P-Card from the Card Manager.
- d) Cardholder makes purchase and obtains appropriate receipts for documentation.
- e) Cardholder gives all documentation to the Card Manager (Bookkeeper/Secretary), who is responsible for reconciliation. If another person is making an order over the internet or phone then the "Authorization to Assign another Person to Make This Purchase" section must be filled out and signed by the Cardholder on the Request Purchase Utilizing Purchasing Card form; this is



for one vendor at a time only. It is prohibited to take the card to a place of business unless you are the actual cardholder.

- f) Bookkeeper/Secretary makes the appropriate journal entry into the Skyward accounting system to record at the time of purchase using the Accounts Payable account L-2121.00015 to encumber the funds in the proper internal funds expense account.
- g) Bookkeeper/Secretary processes a journal entry in Skyward to record the automatic EFT payment by Regions for all charges in the billing cycle. (ACH payments are recorded in Skyward by journal entry).
- h) **Purchase Cards must be locked up by the card manager.** When a purchasing request has been approved, the card will be signed out to the cardholder.

**3) The Internal Funds P-card has the same policies as the Internal Accounts purchasing policies found in Section F on page 28.**

**4) Purchasing Cards Cannot Be Used For:**

- a) Cash Advance
- b) Personal Items
- c) Fuel and Oil
- d) Telephone Calls
- e) Annual Contracts
- f) Gifts or Gift Cards
- g) Travel
- h) Rental Cars
- i) Airline Tickets
- j) Alcohol
- k) Tobacco
- l) Software
- m) Licenses
- n) Service Fees

**5) Purchasing Card with Travel-Authorized Expenditures: \*\*\*Travel expenses may only be charged when cardholder is traveling with students\*\*\***

- a) Accommodations
- b) Registration
- c) Parking
- d) Tolls
- e) Meals
- f) Instr. Supplies
- g) Gas (rental cars only-with detailed receipt)

**\*\*\*\*The monthly card limit is \$15,000, single transaction is \$10,000. \*\*\***



**6) The Internal Accounts Travel Card can be used for “group” hotel reservations; this includes other adults (i.e. assistant coaches, chaperones, etc.). However the following internal controls must be followed:**

- a) If School is being reimbursed by the District for travel: **(Exception to this rule is Minor Sports, Band, and Football Seasonal Games to Santa Rosa and Okaloosa Counties)**
  - a. Every adult that has a hotel room whether or not they are seeking reimbursement must fill out a T(2) and T(3).
  - b. Both parties, the cardholder and other traveler, must reference who is paid for the hotel room.
  - c. The travel claims must be turned in together to be reconciled by the bookkeeper to ensure all expenses are recorded accurately.
- b) If Travel is being paid 100% out of internal funds the only adult that needs to turn in a T(2) is the Sponsor/Teacher that is in charge of the trip and paying the expenses on the P-Card; the T(3) is to be completed and sign by the Principal once the traveler returns.

**7) 5 Things to Remember:**

- a) Make sure vender accepts Visa and does not charge a service fee.
- b) Make sure vendor knows the purchase is to be tax exempt (not all purchases can be tax exempt). Ask card manager for clarification.
- c) The total cost of the purchase including freight is less than \$10,000- unless approved by the Superintendent. (Do not split orders.)
- d) Make sure that you receive all School District Discounts.
- e) Obtain a detailed receipt, this can be a written receipt as long as it has Vendor Name, Contact Information, date of purchase, itemized detail of items purchased, qty, amount, and how paid with a \$0 balance.

**8) Internal Control:**

- a) The person designated to reconcile the statements, make payments, or track card transactions cannot have a purchasing card issued in their name.
- b) They can only utilize another individual's card to make purchases if the Authorization section of the request for purchase is completed and signed by the cardholder.

**9) Revocation of Card:**



- a) Purchasing Card privileges may be revoked upon the Cardholder's failure to follow School District Policy and Procedures.
- b) The Principal or Department Head, the Purchasing Card Administrator, and the Card Manager will coordinate the revocation of Purchasing Cards.
- c) The Purchasing Card Administrator will cancel the card(s) with the Bank(s).
- d) The Card Manager will shred the card. If your workplace does not have a shredder, bring the card to the Purchasing Department, and the card will be shredded for you.
- e) If a Cardholder fails to check a card in within 2 business days of when it was checked out, and the Approving Authority did not give prior approval to keep it for an extended period of time, then the Card Manager will immediately contact the Approving Authority to request a hold to be placed on the card, and the Purchasing Card Administrator will lower the card's dollar limit to \$1.
- f) The card manager must contact the Approving Authority once the card is back in their possession; then the Approving Authority can send a request to the Purchasing Administrator whether the hold is to be released; remain on hold, or revoked.

#### **10) Violations:**

- a) Unauthorized purchases will result in disciplinary actions leading up to and including termination of employment.
- b) The employee will also be required to make payment for any unauthorized transaction.
- c) When purchases are questioned by the Approving Authority (Principal or Department Head), it is his/her responsibility to resolve the issue with the Cardholder.
- d) If it cannot be satisfactorily determined that the purchase was necessary and for official use, the Cardholder must provide either a credit voucher proving the item(s) were returned for credit or a personal check made payable to the School for the full amount of the purchase, with an explanation of why the violation occurred.



- e) Resolution of improper use of the Purchasing Card will be the responsibility of the Approving Authority, as will disciplinary actions for misuse in accordance to prescribe administrative or School Board Rules.
- f) The Approving Authority will notify the Purchasing Card Administrator, who will document the facts and revoke the Cardholder's privileges immediately.

**11) The Following Actions Are Prohibited:**

- a) Purchases of prohibited items.
- b) Splitting or staggering of purchases in order to avoid the single transaction limit.
- c) Purchases that exceed the Purchasing Card Single Transaction Limit unless prior approval has been granted.
- c) Not reporting lost or stolen cards.
- d) Purchases from vendors that create a conflict of interest (i.e., purchases from companies owned or operated by School District employee(s), or from a company with which the School District employee has an employment relationship, and/or their relatives, etc.).
- e) Failing to complete a Request for Purchase Utilizing the Purchasing Card form (Attachment D) and obtain approval prior to making a purchase.
- f) Accepting of cash in lieu of a credit to the statement.
- g) Failing to return a School Purchasing Card within 2 business days after being checked out, unless special permission was granted from the Approving Authority.
- h) Utilizing someone else's Purchasing Card. No other person is authorized to use the card other than the Cardholder unless noted on the Request Purchase Utilizing Purchasing Card form (Attachment D) and authorized by the approving authority. This authorization to use someone else's card is valid only for purchases made via the internet or telephone. Do not take someone else's card to a place of business in an attempt to make a purchase.

**Failure to comply with these policies may result in employee being removed from the Purchasing Card Program and other action as appropriate in accordance with District disciplinary procedures.**