

PURCHASING CARD MANUAL





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Purchasing Card Program Overview

Welcome to the Broward County Public Schools (BCPS) Purchasing Card Program (P-Card Program).

The BCPS Purchasing Card Program Procedures Manual was established in accordance with Purchasing Policy 3320. The program shall include the establishment, communication and maintenance procedures for the control and use of BCPS P-Cards. This manual shall also establish the guidelines for the use and control of P-Cards assigned to, and utilized by, designated employees to procure goods on behalf of BCPS.

P-Card Program Goals

The P-Card Program is designed to support efficiency in processing low-dollar purchases from vendors that accept the Visa or MasterCard credit card. The success of the BCPS P-Card program relies on the cooperation and professionalism of all associated stakeholders. Benefits to stakeholders include;

Cardholders	A Cardholder will be able to obtain goods and services directly from suppliers.
BCPS	The Purchasing Card program provides a cost-efficient method for purchasing small dollar goods with low risk to the district.
Suppliers	The Purchasing Card will be welcomed by over 17 million suppliers worldwide. When accepting the card for business purchases, suppliers need not send invoices since they will receive payment directly from Bank of America (via the Card Association) within 48 hours. All the supplier will need to do is send a paid receipt to the cardholder.

P-Card Program Administrator Contact Information

Primary Contact Method:

Email: PcardNotifications@browardschools.com

Address: Procurement & Warehousing Services
Purchasing Card Program
7720 West Oakland Park Blvd – Suite 323
Sunrise, FL 33351

Program Administrators:

Purchasing Specialist:

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Purchasing Card Program Coordinator:

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Definitions

Purchasing Card	The Purchasing Card, or P-Card, is a credit card issued by Bank of America through the Procurement & Warehousing Services Purchasing Card Program.
P-Card Program	The Purchasing Card Program (P-Card Program) is administered through Procurement & Warehousing Services (PWS), and encompasses all associated policies and procedures, as well as Program Participants.
Program Participants	Program Participants include PWS P-Card Administrators, Cardholders, Cardholder Supervisors (Approvers), Bank of America, and any other program stakeholder.
P-Card Administrators	Designated PWS staff responsible for the establishment, communication and maintenance procedures for the control and use of P-Cards within the BCPS P-Card program.
Cardholder	A permanent BCPS employee, who has acknowledged all P-Card Program requirements, and has been approved by their Principal/Department Head, or next level supervisor if Cardholder is a Principal/Department Head, to have a P-Card assigned to them to be used for the purchase of allowable products on behalf of BCPS.
Cardholder Approver	A BCPS employee, typically a Principal/Department Head, who is responsible and accountable for reviewing and approving P-Card Applications, Acknowledgement Forms, and Monthly P-Card Statements for Cardholders in their school/department.
General Fund	This fund serves as the primary operating fund of the District. All general tax revenues and other receipts that are not allocated by law or by contractual agreement to another fund are accounted for in this fund. P-Cards funded with General Funds are assigned Visa credit cards.
Internal Funds	Funds for student activities which do not come from General Funds. Funds derived from these activities must be recorded in the schools Internal Accounts and may not be comingled with an Independent Organization's funds." P-Cards funded with internal funds are assigned MasterCard credit cards and are only available to schools utilizing the Business Support Center.
Cardholder Profile	Each Cardholder is assigned a profile which establishes preset limits and restrictions. Default cardholder profiles are assigned by PWS unless a specific need is demonstrated and approved by the Cardholder Approver.
Single Transaction Limit	The dollar amount threshold which a single transaction cannot exceed.
Credit Limit	The dollar amount threshold that cannot exceed the assigned cardholder profile limit.
Budget/Available Spend	The dollar amount funded by the school/department general or internal fund. Documentation of available budget is required for P-Card Administrators to apply the funds to an assigned P-Card.
Merchant Category Code	Also referred to as MCC, a four-digit number used to classify the business by the type of goods or services it provides. An MCC is assigned to a merchant by the card company when the business first starts accepting cards as a form of payment.
Restrictions	Types of purchases that cannot be made using the P-Card; are restricted by procedure, and or by Bank of America's WORKS functionality.
WORKS	The Bank of America Web based card payment management system.
Global Card Access (GCA)	Global Card Access is an online card management tool that gives you easy access to your card information at any time. (Download Monthly Statement, Credit Limit, Balance, Available Credit, Recent Card Activity, Change PIN)



P-Card Program – General Requirements

The information below applies to all Cardholders and Cardholder approvers, regardless of location, funding, support structure, or any other potential variables.

Cardholder Eligibility

Criteria to receive a Purchasing Card is as follows:

1. Applicant must be a permanent employee of BCPS
2. Cardholder must complete, initial, and sign the P-Card Application every fiscal year
3. Cardholder Approver must review, initial, and sign the P-Card Application every fiscal year
4. Cardholder must complete P-Card Training in Canvas every fiscal year
5. Refer to [District Maintenance or Physical Plant Operations](#) for Procurement & Warehousing Services

Cardholders

*** If cardholder does not meet these requirements every fiscal year, card may be subject to suspension or cancellation

Cardholder Liability

The Purchasing Card is a corporate credit card, which will not affect the Cardholder's personal credit. However, it is the Cardholder's responsibility to ensure that the card is used within stated guidelines of the P-Card Procedures Manual. Failure to comply with program guidelines and terms and conditions may result in notification to supervisors, suspension of the P-Card, permanent revocation of the P-Card, and/or further disciplinary measures up to and including termination, depending on the nature of non-compliant activity.

Cardholder Application

All prospective Cardholders are required to complete and submit a P-Card Application & Cardholder/Approver Acknowledgement Form (Forms) to PWS P-Card Administrators every fiscal year. All required fields must be completed including the acknowledgment for which includes Cardholder and Approver initials and signatures. Application requires two signatures; the Cardholder and the Cardholder Approver. See [Definitions](#) for additional details on Cardholders and Cardholder Approvers.

Credit Card Types

There are two (2) types of cards assigned within the P-Card Program; Visa and MasterCard. The type of card assigned to an approved Cardholder is dependent upon the funding source. Accounts funded through General Funds are assigned Visa credit cards. Accounts funded through Internal Funds are assigned MasterCard credit cards. Due to district procedures of internal funds reconciliation and payment requirements, only locations supported by the Business Support Center may be assigned a MasterCard funded with Internal Funds.

Standard P-Card Format

Each P-Card issued will be imprinted with "School Board of Broward County, Florida", the BCPS Logo, the Tax-Exempt Number, the Account Number, Card Expiration Date, Cardholder Name, and Cardholder Department. P-Cards are chip and PIN enabled.

Security and Storage

Cardholders should always treat their Purchasing Card with at least the same level of care as their own personal



credit cards. The card should be stored in a secure and safe location, and the account number should not be shared.

Control and Usage

The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason. Cardholders are responsible for controlling the usage of their assigned P-Card(s). Cardholders may not share their card with other individuals.

Spending Controls – Cardholder Profile Limits

BCPS's Purchasing Policy 3320 governs all purchases. All Cardholder Profiles are assigned appropriate spending controls through the use of credit limits, transaction limits, MCC restrictions, and sometimes monthly volume limits. The default Cardholder Profile consists of the following limits and restrictions:

- Declining Balance
- Credit Limit as assigned
- Single Transaction Limit as assigned
- Cash Prohibited
- Travel-Related MCC Restricted
- Also see Card Profile Types

Spending Controls – Statement of Financial Interest

Cardholder Accounts with Single Transaction Limits exceeding thirty-five thousand dollars (\$35,000) are required to submit a Statement of Financial Interest Form 1 by July 1st of each year. The form must be filled out for all cardholders that have a profile that allows them to spend \$35,000 or more regardless if a charge of that amount was made.



Upon leaving employment, a Statement of Financial Interest Form 1F is required. For more information, visit http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1:

- See Table 1 below for additional details on when and where to file when assigned new or ongoing profiles which exceed the established limits.

WHO FILES	WHEN FILED	WHERE FILED
Local Officers as defined in Section 112.3145(1)(a), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Supervisor of Elections in county where local officer permanently resides.
Specified State Employees as defined in Section 112.3145(1)(b), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303
State Officer (other than those required to file CE Form 6) as defined in Section 112.3145(1)(c), Florida Statutes .	Within 30 days of appointment or employment and then annually by July 1 of each year.	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303
Candidates for local elective office (other than those required to file CE Form 6).	At the same time qualifying papers are filed.	With officer before whom they qualify.

Table 1

- See Table 2 below for additional details on when and where to file when leaving employment if previously submitted a Statement of Financial Interest Form 1.

WHO FILES	WHEN FILED	WHERE FILED
Local Officers as defined in Section 112.3145(1)(a), Florida Statutes , and candidates for such office.	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Supervisor of Elections in county where local officer permanently resides.
Specified State Employees as defined in Section 112.3145(1)(b), Florida Statutes .	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg E, Ste 200 Tallahassee, Florida 32303
State Officer (other than those required to file CE Form 6) as defined in Section 112.3145(1)(c), Florida Statutes .	Within 60 days after leaving employment, unless taking another position that requires financial disclosure (Form 1 or Form 6).	Florida Commission on Ethics P. O. Drawer 15709 Tallahassee, Florida 32317 OR 325 John Knox Road, Bldg. E, Ste 200 Tallahassee, Florida 32303



MCC Blocking and Suppliers

Transactions will be blocked based on MCC restrictions at the point-of-sale for unauthorized merchants in specific general merchant category codes such as travel, drug stores and pharmacies just to name a few. Changes to the blocking list for specific merchant categories can be made when a business need is identified. A Cardholder must obtain approval from the Cardholder Approver prior to submitting requests to P-Card Administrators for changes to MCC restriction. P-Card Administrators may require PWS Director or additional levels of approval depending on the nature of the request. By default, all suppliers assigned travel related MCCs are restricted.

Erroneous Declines

If the Cardholder feels that the Purchasing Card has been erroneously declined by a merchant, a P-Card Administrator should be contacted for assistance. The P-Card Administrator will review the transaction on their card management system and if necessary, contact Bank of America (BOA) to determine the reason for the decline and will make appropriate changes to the Cardholder profile, if necessary and approved.

If a purchase is being made outside of normal BCPS business hours, the employee must find an alternate payment method or cancel the purchase and contact the Program Administrator during normal business hours.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. If for any reason a copy of the actual tax-exempt certificate is required, please contact your P-Card Administrators. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators identify transactions that contain sales tax erroneously charged and the Cardholders are accountable to ensure that sale tax is refunded. P-Card Administrators may recommend Card Account Suspension for any cardholders who repeatedly fail to ensure merchants comply with BCPS Tax Exempt status.

Also see [Reconciliation and Approval section](#).

Unresolved Disputes and Billing Errors

The Cardholder is responsible for contacting the merchant to resolve any disputed charges or billing errors within 30 days of receiving a statement. If the matter is not resolved with the merchant, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained. A Transaction can be disputed with Bank of America Merrill Lynch within 60 days of the billing close date, the date of the billing statement in which the Transaction first appears.
2. If the dispute is resolved in the Cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.
3. Disputes have to be completed immediately as they may affect cardholder credit limit.

Also see [Reconciliation and Approval section](#).

Credits

Merchants should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.

Also see [Reconciliation and Approval section](#).



Lost, Misplaced or Stolen Purchasing Cards

Cardholders are required to immediately report any lost or stolen Purchasing Card to the Purchasing Card Coordinator (Pcardnotifications@browardschools.com and/or 754-321-0526) and subsequently complete a [P-Card Personnel Change Form](#) for compliance purposes to document the incident. The Cardholder must also immediately notify his/her Principal, department head or designee about the lost or stolen card at the first opportunity during normal business hours.

Emergency Cards

Emergency Purchasing cards are available for use in emergency situations only. For example, in a case of a hurricane, the emergency P-Card can be used for emergency purchases that have to be made immediately. In emergency situations that involve FEMA, the use of the emergency P-Card must be in accordance with FEMA regulations.

Only the Director of Procurement & Warehousing Services or the Chief Financial Officer can authorize the opening of emergency P-Cards for the requesting departments, always in alignment with the Chief Financial Officer. The P-Card Coordinator will process the emergency P-Card requests and will always maintain communication with the users. The requesting schools or departments needing emergency P-Cards must provide the Coordinator of the program a line of coding indicating the funds are available for payment when using the P-Card.

Audit Assistance

The Program Administrator will assist BCPS's Office of the Chief Auditor in a periodic audit of BCPS's internal practices and procedures.

Designated Support Areas

Within the P-Card Program, there are two main designated support areas; the Business Support Center (BSC), and Procurement & Warehousing Services (PWS).

Business Support Center (BSC)

The Business Support Center provides centralized business services to BCPS Schools/Departments. Within the P-Card program, BSC may have unique requirements as noted in the "[Designated Support Areas - Statement Reconciliation Process](#)" section of this manual.

Warehousing Services supporting District Maintenance and Physical Plant Operations

Designated Warehousing Services employees have assigned P-Cards to support District Maintenance and Physical Plant Operations purchases. The Cardholder Approver for the employees within this Designated Support Area is [not eligible](#) to become a Cardholder of this area.



Internal Funds

The Business Support Center (BSC) oversees the purchasing cards (P-CARDS) funded by the Schools Internal Funds. The accounting system used to manage the internal funds accounts is the Great Plains Accounting system. The BSC requests PWS P-CARD Administrator for issuance of P-CARDS from Bank of America (BOA), separate from the General Funded cards. At time of request PWS mandates that BSC provide proof in writing of such available funds in Great Plains Accounting system prior to releasing a purchasing card for internal funds used only by the BSC. PWS is responsible for issuance of the cards and has oversight of the requests of the cards but not of the use, control, repository and or reconciliation of cards. The management of P-CARD administration for internal funds is done by the BSC and they are only required to submit monthly signed statements. PWS will require that all P- CARDS requested for Internal Funds follow the same application protocols to ensure compliance of issuance in general and as stated in this P-CARD Administration manual. PWS works in collaboration with Auditors to support any inquiries or requests made to ensure controls are in place and that BSC is holding card holders accountable for adhering to all P-CARD Program requirements. See “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual for additional details.

Bank of America - Global Card Access (GCA) Portal

Global Card Access gives Cardholders visibility, convenience and control. Users can manage their commercial cards whenever and wherever they want — through mobile and desktop. Whether activating a new card, checking a balance or viewing a PIN, Global Card Access offers the tools a cardholder needs to make business easier.

FOR A DETAILED GCA REGISTRATION GUIDE PLEASE CONTACT YOUR P-CARD PROGRAM ADMINISTRATOR

How to access the GCA Portal

1. To register for GCA Access go to: <https://http://www.bankofamerica.com/gca>
2. Select “Register a card”
3. In the **New User Registration** screen:
 - a) Enter 16-digit P-Card card number
 - b) Select “I am cardholder. This is my corporate card.”
 - c) Click **Continue**
4. Enter card information (All fields are required)
5. Select Verification Method (email is easiest)
 - a) If E-mails selected Press Send Code button (code is emailed to your BCPS email)
 - b) Enter code in registration screen
 - c) Click Continue
6. Follow the prompts to create login credentials
 - a) **Step 1:** Enter username, password, select security questions, and provide answers
 - b) **Step 2:** Provide full name, P#, and email address
 - c) **Step 3:** Click **Accept** for Terms and Conditions

***Remember to make a note of all login credentials
7. A registration confirmation will show at the top of the screen
8. Try logging in with new credentials



Program Participant Roles & Responsibilities

Cardholder Responsibilities

A BCPS employee who is approved by his/her Principal, department head or designee to use the Purchasing Card to execute purchase transactions on behalf of BCPS.

The cardholder is responsible and accountable to:

- Ensure purchases are in compliance with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Maintain the P-Card in a secure location at all times
- Not allow other individuals to use their P-Card
- Adhere to the purchase limits and restrictions of the P-Card and ensuring the total transaction amount of any single transaction does not exceed the department/school spending parameters
- Convey and confirming tax exemption status with suppliers, in case tax is charged making sure to get a refund from merchants
- Obtain receipts for all transactions
- Reconcile each transaction on statements with receipts and/or packing slip each month
- Sign statements confirming review of statements for reconciliation, and compliance with P-Card procedures
- Submit signed statements with respective receipts electronically to PcardNotifications@browardschools.com 15 days after the billing cycle
- Complete yearly (Fiscal Year) P-Card application and training as communicated to Cardholders,
- Attempt to resolve billing disputes directly with the supplier. Ensuring that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement
- Not accept cash in lieu of, a credit to the Purchasing Card account
- Immediately notify the Program Administrator and your location's Principal, department head or designee of a lost or stolen Purchasing Card at the first opportunity during normal business hours and submitting a P-Card Personnel Change form
- Return the Purchasing Card to Principal, department head or designee upon terminating employment with BCPS, retiring or transferring to other Schools or Departments within BCPS and submitting a Personnel Change form
- Contact P-Card Administrators if a supplier does not accept credit cards
- Report erroneous declines or fraudulent charges to Principal, department head or designee and the Program Administrator during normal business hours



P-Card Program Approvers - Principal, Department Head or Designee Responsibilities

The Cardholder Approver, a BCPS Principal, department head or designee cannot approve his/her own P-Card related activities.

The P-Card Approver is responsible and accountable to:

- Review and approve (initial and sign) P-Card Applications and Cardholder Acknowledgements for their employees
- Designate a default location and default account assignment for P-Card(s) assigned to their employees
- Inform P-Card Administrators of a Cardholder a required profile change
- Ensure purchases are in compliance with the P-Card Procedures Manual
- Ensure the P-Card is used for legitimate business purposes only
- Review statements and receipts
- Sign each statement, acknowledging transactions are in compliance with P-Card Manual
- Ensure submittal of statements by cardholders under their supervision, to P-Card Administrators
- Collect and destroying cards, and notifying P-Card Administrators when a cardholder is terminated, transferred, or no longer needs the card assigned
- Inform Program Administrator if Cardholder violates policies and procedures as documented in this manual which will also subject Cardholder to disciplinary action.
- Return Purchasing Cards for Cardholders who have been transferred to Program Administrator, no longer need the card or have left the location and ensure that a P-Card Personnel Change Form is completed, signed and sent to the P-Card team
- Reimbursement of sales tax

The P-Card Program recommends that the P-Card Approver pre-approve certain transactions that may be identified as potential change to the budget

P-Card Cardholder and Approver responsibilities in a Termination of Employment with BCPS

On or before Cardholder termination date with Broward County Public Schools the Cardholder and/or the Cardholder Approver are responsible for notifying the P-Card Administrators. In addition, Cardholder and/or Approver must provide a P-Card Personnel Change Form to cancel the card so that the card is cancelled no later than the last day of the Cardholder's active employment.

P-Card Program Responsibilities

The P-Card Program Administrators serve as the main contact for all P-Card Program Participants. A Program Administrator acts as the liaison for BCPS and Bank of America and maintains responsibility for coordinating all cardholder maintenance activities (cardholder profiles, increases, changes and closures) with Bank of America. The Program Administrator also coordinates bill payment and monitors overall performance of the program against qualitative and quantitative goals.

P-Card Program is responsible to:

- Act as a liaison with Bank of America
- Implement, train, monitor, and manage of the P-Card Program
- Review approved cardholder applications and acknowledgement forms for completeness and accuracy of required information



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- Inform Cardholders and Cardholder Approvers if Statement of Financial Interest Form is required
- Process cardholder applications, change requests, and account closures
- Facilitate issuance of P-Cards to approved Cardholders
- Maintain Cardholder Profiles
- Conduct training for P-Card Program Participants annually or upon request
- Retain signed Applications and Acknowledgements in a secure location
- Maintain P-Card procedures manual
- Coordinate and maintain P-Card Program controls
- Administer program procedures
- Participate in ongoing P-Card Program reviews
- Recommend blocked merchant codes
- Evaluate cardholder and supplier feedback regarding the P-Card Program
- Assist in resolving billing disputes, erroneous declines, lost/stolen cards, and fraudulent charges,
- Ensure that lost or stolen cards have been blocked by BCPS
- Establish and monitoring benchmarking objectives
- Utilize available reports to ensure compliance with P-Card Program requirements
- Randomly select transactions for review each month
- Support supplier setup requests through Bank of America
- Receive and review monthly Bank of America Statements
- Track submittal of statements/receipts from cardholders each statement period
- Provide monthly payment files for payment processing to Finance

Card Issuer Responsibilities

The Card Issuer, Bank of America, issues Purchasing Cards to approved BCPS employees via the PWS P-Card Administrators, provides electronic transaction authorization, and bills BCPS for all purchases made on BCPS's Purchasing Cards.

P-Card Program Supplier

The vendor from whom a Cardholder is making a purchase. Suppliers are required to:

- Provide a receipt for all transactions reflecting the exact amount charged.
- The product delivered is the product ordered
- Ensuring the amount charged must exclude taxes

Accounts Payable

Accounts Payable provides a service to the P-Card Program through monthly payment processing of the consolidated statement based on the file produced by P-Card Administrators.

Accounts Payable is responsible for the timely processing of payment for each statement received.



Card Profile Types

Declining Balance Cards

A Bank of America declining balance purchasing card is a P-card that has a specific amount of funds assigned to it. With the use of the card, the balance will decrease until the funds have been spent and the card will not process any more transactions. This is the lowest risk Card Profile Type. Funds will not be replenished unless a new budget transfer is submitted and validated. Depending on whether a Cardholder's location is supported by BSC or not, the funding is general funds or internal funds (only available for BSC Supported Locations), or if the Cardholder's card is for After Care Programs.

Also see [Spending Controls](#) Cardholder

Profile Limits. For all declining balance

cards:

- A P-Card Application is required
- Budget Transfers are required (See Table Below)
After funds are transferred by Budget and verified by P-Card Administrators, the amount the approved funds are transferred and loaded onto the P-Card as the available balance
- Declining Balance Amounts are available in any approved increment, but the standard is up to \$10,000 with a Single Transaction Limit of \$4,999. Exceptions based on need and job functions are available.
- Should the school ever have a \$0 balance and want to continue to use the purchasing card, they would have to request another budget transfer from the Budget Office
- At the end of each statement period, Cardholders will go online to download a statement or receive a statement from Bank of America and will match the charges on the statement to the purchase receipts.
- The Cardholder will sign the statement and the Cardholder Approver will approve it.
- Necessary copies of documentation should be made and securely stored by each Cardholder location
- Cardholder then must scan and send completed reconciled P-Card statement to the mailbox PcardNotifications@browardschools.com locations then send the original statement and receipts to the PWS P-Card Administrators
- When the fiscal year ends, all declining cards available funds will be deleted and temporarily suspended until new budgets are approved and new fiscal year application and training are completed.
- At the beginning of the next fiscal year, Cardholders can request a new budget transfer from Fund 1000 to Fund 1005 and the card will be opened again for the new fiscal year. Card re-opening is also contingent on completion of annual application and P-training.

Declining Balance Variables

Use Table 3 below as a general guideline for any unique process requirements based on location, funding, or intended use of the assigned P-Card.



Activity	BSC Location – General Funds	BSC Location – Internal Funds	Non-BSC Location	After Care Program
Completing the P-Card Application	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Creating & Submitting Budget Transfer Requests	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Bookkeeper	Location Bookkeeper
Transferring Funds FROM	1000	Specific School Internal Account	1000	1025
Transferring Funds TO	1005	Designated Fund	1005	1045
Accepting Delivery of and Securely Storing of assigned P-Card	BSC Budget Support Specialist Location	BSC Budget Support Specialist Location	Location Cardholder	Location Cardholder
Attend Required Training for Pcard	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Receive and Reconcile Monthly Statement	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder
Approval of Reconciled Statement	BSC Business Analyst	Cardholder Approver	Cardholder Approver	Cardholder Approver
Submittal of Reconciled and Signed Statements to PWS P-Card Administrators	BSC Budget Support Specialist	BSC Budget Support Specialist	Location Cardholder	Location Cardholder



Auto-Replenish P-Cards

Table 3

For Cardholders with a demonstrated business need, where a declining balance card is insufficient to support the intended and approved use of the P-Card. If deemed appropriate, an Auto-Replenish P-Card may be assigned. This type of card has a monthly credit limit approved by, at minimum, the Cardholder Approver. Additional review and approval may be required depending on the requested amount and/or justification provided by the P-Card Applicant and Cardholder Approver. As opposed to a declining balance card, which has a starting value that declines with each purchase over time, the Auto-Replenish P-Cards have a credit limit that is restored each month based on the assigned Cardholder Profile. This limit varies per location and need. Cards of this nature are typically assigned a default Fund 1000 instead of Fund 1005.

P-Card Utilization & Enforcement Guidelines

Allowable Purchases – All Cardholders

Use the list below as a guideline when using an assigned P-Card for purchase of products. Allowable purchases of any kind are only allowed to be made by the cardholder and are not allowable by any other individual who is not named on the assigned P-Card. Whenever available, BCPS contracts must be used as the primary source of supply.

The list below includes examples of allowable purchases:

- Consumable supplies from any BCPS awarded contract where the vendor accepts P-Cards
- Subscriptions
- Books (classroom library and reference books)
- Printed Library Cards
- Printed Materials
- Stamps
- Instructional Videos & Film Strips
- Disc or tape recordings
- Office Supplies
- Classroom Supplies, including Art, Athletics, etc.
- Athletic Supplies
- Film Processing
- Gasoline (Drivers Education, grounds maintenance and any other functional area that has an approved use)
- Technology accessories only (covers, ink, USB ports, small chargers, batteries)
- Supermarket food for students and classes; i.e. Publix, Costco, Sam's Club (Aftercare and Internal Funds P-Cards ONLY)
- Internal Funds (only for schools in the Business Support Center)
- Trainings (Including required certifications) Note: preferred method of payment is Purchase Requisition
- Registrations (Note: preferred method of payment is Purchase Requisition)

If there are any questions as to whether transactions are allowed or not, the Cardholder should contact the P-Card Administrators.



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Prohibited Purchases – All Cardholders Using General Funds

The use of a P-Card by someone other than the individual named on and assigned the P-card is prohibited. Do not use the purchasing card to purchase the following items:

- Capital Asset Items – equipment over \$1000
- Grant Funded Purchases – federal, state, or otherwise
- Personal transactions of any kind
- Money orders
- Gift Cards
- Services
- Educational Tests (Exceptions may apply with prior approval if a Purchase Requisition is not accepted as a form of payment)
- Alcoholic beverages or any substance, material, or service which violates BCPS policy, law or regulation pertaining to BCPS
- Chemicals, of any kind, unless written authorization is received from the Safety Department
- Technology equipment (computers, software, printers, office machines)
- Travel-related purchases (hotels, air travel, other transportation costs, parking fees, meals, car rental, fuel, etc.). Exceptions: Superintendent, School Board Members, and Legislative Affairs
- Food-related purchases outside of those indicated in Allowable Purchases

If there are any questions as to whether transactions are allowed or not, the Cardholder should contact the P- Card Administrator.

Additional Prohibited Purchases – Designated Areas

- Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In addition to the Prohibited Purchases for all Cardholders using General Fund, the Stockroom Warehouse supporting maintenance inventory are prohibited to purchase the following:

- Books except training manuals
- Stockroom Inventory
- Office Machines, Office Supplies
- And any other specific item the Warehouse Manager seems deemed to be restricted and not used to support the PPO maintenance department.

Cardholder Account Closure

The Cardholder and/or Approver is required to notify the Program Administrators when a Cardholder: (a) transfers to a different location, (b) moves to a new job; (c) terminates employment; (d) retires; or (e) for any of the following reasons:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates BCPS policy, law or regulation pertaining to BCPS.
- The Cardholder allows the card to be used by another individual.
- The Cardholder uses another Cardholder's card.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder fails to provide receipts for all transactions.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder accepts a cash refund in lieu of credit to the Purchasing Card account. Bank of America has set up the BCPS account as a no cash account.
- The Cardholder does not adhere to BCPS's P-Card Procedures Manual.



Program Administrators are required to close an account upon receipt of such notifications or discovery of cardholder misuse of the assigned P-Card. The list provided is not limited and may be subject to additional fraudulent use of the card.

The Cardholder Approver will notify the Program Administrator within two (2) weeks so card can be closed for any employee that has transferred, retired or is no longer with the District. The Program Administrator will close the account within five (5) business days of notification receipt.

Reconciliation and Approval Overview

P-Card Administrators must receive signed and reconciled statements by the due date for each statement period, from each Cardholder, at each location where there are transactions made using an assigned P-Card.

Statement Cycle

The current billing cycle for all BCPS Bank of America Cardholders is from the 1st of the month to the last day of the month. At the close of the monthly billing cycle, Bank of America will send a consolidated statement of all Cardholder activity to each BCPS cardholder and they are also able to access their statement electronically through GCA (Global Card Access). If a Cardholder does not have any purchasing activity during a billing cycle, no reconciliation activities are required. If a Cardholder is not able to retrieve their statement through GCA, they should contact P-Card Administrators to request a copy of the statement. P-Card Administrators will obtain a copy from Bank of America and provide to the Cardholder for processing, if applicable.



Statement Reconciliation Activities

Each Cardholder is responsible for ensuring all required reconciliation activities are completed for each billing cycle.

- Cardholder reconciles the statement against accumulated receipts/packing slips or other supporting documentation and forwards to the Principal, department head or designee for review.
- Sales Tax should not appear on any cardholder statements or receipts.
- Receipts must be legible, itemized, and contain the merchant name and transaction date.
- Receipts must specifically indicate what was purchased. Consolidated expenditures are not accepted.
- Principal, department head or designee reviews Cardholder transactions and ensures the follow;
 - The Cardholder submitted a statement supported by receipts for all listed transactions
 - Each purchase is in compliance with the P-Card Program
 - Each receipt matches the transaction amount/vendor on the statement
- Principal, department head or designee reviews Cardholder statement and receipts for compliance, signs the statement, and sends to PcardNotifications@browardschools.com by the last day of the subsequent month following a billing cycle cut (last day of the month). A copy of the statement and receipt shall be retained by the Cardholder and bookkeeper/budget keeper if applicable for record keeping and auditing purposes.
- If purchases are made on the P-Card by a Principal or Department Director, the statement must be approved by their immediate supervisor. All statements must be sent to PcardNotifications@browardschools.com which is the P-Card Team general mailbox with two signatures (Cardholder and immediate Supervisor) as well as supporting receipts.
- If there are disputed charges or credits due to disputed charges, this should also be reported to P-Card Administrators and monitored until credits are properly issued. See [Sales Tax](#), [Unresolved Disputes and Billing Errors](#), and [Credits](#) for additional information.
- All statements and receipts, unless otherwise noted in the “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual, are due to PWS Administrators via the PcardNotifications@browardschools.com mailbox on or before the subsequent month following a billing cycle cut (last day of the month).



P-Card Administrator – Statement/Receipt Tracking Activities

Each Cardholder and Cardholder Approver is responsible to ensure statements and receipts (unless otherwise noted in the “[Designated Support Areas - Statement Reconciliation Process](#)” section of this manual) are submitted to PWS P-Card Administrators by the last day of the subsequent month following a billing cycle cut. P-Card Administrator logs receipt of signed statements and receipts from each Cardholder. P-Card Administrator performs a statistical audit of statements and receipts to monitor compliance with Program requirements.

- P-Card Administrator downloads transactions for each statement period from the Bank of America WORKS system.
- The file is sent to Accounting and Financial Reporting who uploads to SAP.
- Funds must be available for all transactions to post to the default location and general ledger number associated with the P-Card.
- Payment is made to Bank of America within seven calendar days after the close of the billing cycle of the previous month. Weekends and School Board holidays are excluded.

Sales Tax

The School Board of Broward County, Florida (BCPS) does not pay Federal Excise and State taxes on direct purchases of tangible personal property. The applicable tax exemption number is shown on the Procurement Card. Cards will be re-issued periodically to reflect exemption number changes. The Cardholder is responsible for obtaining credits for all taxes charged for any transactions for each statement period. P-Card Administrators are responsible for tracking and reporting sales taxes charged to Cardholders and Cardholder approvers. P-Card Administrators may recommend Card Account Suspension for any cardholders who repeatedly fail to ensure suppliers are informed of BCPS Tax Exempt status. Cardholder may obtain a copy of the tax-exempt certificate if needed by contacting a P-Card Administrator.

Unresolved Disputes and Billing Errors

All original receipts and statements must be carefully reviewed for any billing errors, unauthorized transactions, or erroneous credits. Disputed items may result from defective or incorrect merchandise, shipping errors or failure, order errors, incorrect charges or credits, or charges for transactions that were not entered by the Cardholder.

The Cardholder is responsible for contacting the supplier to resolve any disputed charges or billing errors within the same statement billing cycle on which the disputed charge appears. It is the Cardholder’s responsibility to contact the vendor and attempt to resolve any issues. If the matter is not resolved with the supplier, the Cardholder should:

1. Contact the P-Card Administrator for assistance if an acceptable resolution is not obtained.
2. If the dispute is resolved in the Cardholder’s favor, a credit in the amount of the disputed transaction will appear on a subsequent Cardholder statement.

Credits

Suppliers should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. UNDER NO CIRCUMSTANCES SHOULD A CARDHOLDER ACCEPT CASH IN LIEU OF A CREDIT TO THE PURCHASING CARD ACCOUNT.



Designated Support Areas - Statement Reconciliation Process

Business Support Center – Internal Funds

In accordance with the cardholder reconciliation process outlined in the “[Reconciliation and Approval Overview](#)” section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for BSC Internal Funds with the exception of receipts for [Internal Funds](#) transactions. Instead of attaching receipts for transactions placed on P-Cards funded by Internal Funds, the receipts are stored at the Business Support Center. Receipts must be provided to P-Card Administrators immediately upon request. Copies of receipts for Internal Funds P-Card purchases, along with monthly credit card statements, should be retained in schools’ Internal Funds records as support for disbursements reimbursing the Business Support Center for use of Internal Funds P-Cards.

Warehousing Services – Supporting Physical Plant Operations and District Maintenance

In accordance with the cardholder reconciliation process outlined in the “[Reconciliation and Approval Overview](#)” section of this manual, all statements for all transactions must be reviewed, signed, and submitted to PWS P-Card Administrators prior to the last day of the month. All standard reconciliation activities are required for Cardholders supporting Physical Plant Operations and District Maintenance, with the exception of receipts. Instead of attaching receipts for transactions placed on P-Cards assigned to Warehousing Services Staff, in support of Physical Plant Operations and District Maintenance, the receipts are stored at the Cardholder location in Warehousing Services. Receipts must be provided to P-Card Administrators immediately upon request.

Additional Resources and Information:

For additional information and supporting documents, please select the appropriate link below.

- School Board Policy 3320, Purchasing Policies
<https://www.browardschools.com/cms/lib/FL01803656/Centricity/Domain/12708/Policy%203320.pdf>
- Florida Commission on Ethics (Statement of Financial Interest)
<http://www.ethics.state.fl.us/financialdisclosure/downloadaform.aspx>
- P-Card Program Application & Cardholder Acknowledgement
<https://browardcountyschools.sharepoint.com/:b:/s/Procurement/ESpAGJR5IARlj74n6EIXjkgBX7PyS-MN6Sv65EU94dApRw?e=Yp6AEs>
- P-Card Notification of Personnel Changes
https://browardcountyschools.sharepoint.com/:b:/s/Procurement/Eb1-0vaWdKJHuky6nlKB_EIBIVrSVKST3a7T0a-TbN_5sA?e=kl8Xsb



Frequently Asked Questions

Q What is the single transaction and credit limits?

See [Definitions](#) for details on limits. The limit for each single transaction and credit limits may vary per location.

Q How will the budget be managed since the budget is not affected until the bill is paid?

Budgets should be managed the same way they are currently managed. Budgeted funds must be verified prior to making a P-Card transaction. It is important to keep track of receipts to ensure funds available include transactions that have not yet posted. If the purchase transaction is for any account not set as the default coding on the card, the Cardholder must request that a P-Card Administrator reallocate the coding in the Bank of America Works Program before the third day of the month in advance of the monthly posting. In the event a Cardholder has access to the Works platform they may perform the reallocation.

Q How will the P-card be used in relation to how purchase orders are currently used and encumbered?

P-card transactions do not encumber funds. The budget balance may be calculated by using the available balance reflected in your budget, minus the amounts for any transactions pending posting. At the close of each statement period, the amount for all transactions will be posted and reflected in your balance. Caution must be given to ensure expenditures between statement postings do not exceed the available budget. Think of this like a checking account. You may write a check, but your account balance does not change until the check is posted to your account. P-card expenditures do not affect your budget until the following month when the bill is posted.

Q Can a P-card with the same account structure be issued to multiple users?

P-cards with the same funding structure can be issued to multiple users. The name of the Cardholder must appear on the card. Only the named Cardholder may his/her card, regardless if funding is shared.

Q Will user locations receive multiple billings statements to reconcile P-card transactions?

Cardholders will receive one statement per P-card. If a location has multiple P-Cards, multiple statements will be issued. All statements must be reconciled, signed, and submitted to PWS P-Card Administrators by the due date each month.

Q Can a journal entry be used at the end of the year to place expenditures in the correct account, thus eliminating the need to use multiple cards?

Schools/departments cannot do a journal entry at the end of the year placing expenditures into the proper accounts. P-cards will be issued by location with the appropriate account structure assigned to each card. As transactions are made, the transaction will automatically be charged and billed to the account structure listed on the card.

Q Does the principal/department head approve each P-card purchase transaction?

Approval requirements for P-card transactions are the same as for conventional purchase transactions. However, it is advised that principals and department heads review the monthly transaction statements to ensure that all P-card purchases comply with the Cardholder's spending authorization profile. Principals and Department Heads may wish to control P-Card purchases by requiring pre-approval of transactions before the cardholder makes the purchase.



Q How can a Cardholder's card be rejected by a merchant/supplier?

A Cardholder's card can be rejected by a supplier if any of the transaction authorization controls are violated. A BCPS card may be declined for the following reasons: the transaction amount may be greater than the authorized single transaction limit on the card, the transaction may push the Cardholder over their credit limit, or the Cardholder may be attempting a transaction at an unauthorized supplier or supplier type. However, if a Cardholder feels that they were erroneously declined, contact the Program Administrator for additional assistance or email Pcardnotifications@browardschools.com

Q Why does a Cardholder need to relinquish a Purchasing Card when changing locations?

When a BCPS Cardholder moves from one location to another, the P-Card manual indicates that the Cardholder must relinquish their P-Card to their previous location, principal, department head or designee. The policy exists for a number of reasons:

- A Cardholder's location information is "built in" to the structure of the P-Card. Charges made to a card will be charged to a specific location. If a Cardholder moves to a new department and continues to use their old P-Card, the charges will not be posted to the correct location's budget.
- The Cardholder's responsibilities in the new location may not require the need for a P-Card.
- The Cardholder's new Principal, department head or designee must authorize the use of a P-Card.
- If a Cardholder requires a P-Card at the new location, a new application is required.

Q What are the consequences to a Cardholder for Purchasing Card misuse?

Improper use of the card will result in a BCPS Security investigation, which may lead to disciplinary action, up to, and including criminal prosecution and termination of employment. Should the Cardholder fail to use the card properly and charges are unaccounted for, the Cardholder has authorized BCPS to deduct such amount from the Cardholder's salary equal to the total amount of unaccountable expenditures. The Cardholder also agrees to allow BCPS to collect any amounts owed by the Cardholder even if no longer employed by BCPS.

Q Why is a Statement of Financial Interest Form required?

It is a requirement per Florida Statute that any employee who meets certain criteria related to having the ability to make purchases on behalf of the school district must submit this form. State and Internal Auditors have interpreted the statute to apply to cardholders with the ability to enter into single transactions exceeding the designated amounts as noted at:

http://www.ethics.state.fl.us/Documents/Forms/Form1.html#form_1