



2022-2023
Procurement
Card Manual

Table of Contents

Purchasing Department Staff.....	pg. 3
Introduction	pg. 4
P-Card Forms & Documents	pg. 5
Obtaining a P-Card	pg. 5
Duties & Responsibilities.....	pg. 5
Types of P-Cards	pg. 6
Controls & Audits.....	pg. 6
Spending Limits	pg. 6
Vendors	pg. 6
Acceptable Purchases	pg. 7
Unacceptable Purchases	pg. 7
P-Card Sharing	pg. 8
Approval Procedures	pg. 8
Placing an Order	pg. 9
Resolving Billing Errors & Disputes.....	pg. 10
Reconciliation Procedures	pg. 10
P-Card Issue & Warning Notices	pg. 11
Fraud, Waste & Abuse	pg. 13
Bank of America.....	pg. 13

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Introduction

The purpose of the Birdville Independent School District Procurement Card Program (P-Card) is to establish a cost-effective method of purchasing and paying for specific categories of expenditures, as defined within this document.

Birdville ISD has partnered with Bank of America to implement a P-Card program that meets the specific needs of the District and the participating departments, campuses and cardholders. The P-Card is a credit card tailored specifically for authorized business use only and has certain restrictions imposed as such. The P-Card provides various benefits, as follows:

- P-Cards simplify the purchasing process for authorized transactions and provide a convenience factor to the Cardholder, enabling the Cardholder to make a purchase at the actual time the need arises.
- The P-Card transaction provides process and cycle time savings by minimizing the number of documents, invoices, and checks processed for authorized P-Card purchases.
- Individual P-Card accounts can be programmed with pre-defined restrictions, ensuring that only transactions meeting the program criteria are allowed. Such restrictions help ensure compliance with budgetary, departmental, and purchasing policies and procedures.

The use of a P-Card as a purchasing method is a privilege and not a right, thus ALL regulations must be followed or the Cardholder may lose the privilege of utilizing a P-Card.

The P-Card program is designed to complement our purchasing program by giving users some flexibility. Use of the P-Card must not circumvent or bypass the purchasing process. The Texas Education Code provides for criminal penalties for persons who intentionally circumvent the purchasing contract law by making split, separate, sequential or component purchases. District Policy CH (Local) states “Persons making unauthorized purchases shall assume full responsibility for all such debts.”

The Procurement Card Guidelines provide general guidelines for using your P-Card. Please read it carefully. **Your signature on the Procurement Card Agreement shows that you understand the intent of the program and agree to follow the established school district and departmental guidelines.**

P-Card Forms & Documents

All P-Card forms & documents can be found on the BISD Purchasing Department website under the P-Card section. Each form should be filled out completely and signed prior to submitting to the Purchasing department.

New P-Card Request and P-Card Maintenance form require a wet signature. DocuSign and Adobe Signatures are not accepted.

Obtaining a P-Card

A P-Card may be issued to permanent (full-time) employees of a department, campus and/or department (such as Athletics Department, Fine Arts, Haltom High School).

To obtain a P-Card and/or additional P-Cards a New P-Card Request Form, approved by the Budget Manager (Supervisor), must be submitted to the P-Card Coordinator. Once the request is approved, the new cardholder and Budget Manager (if not already) must complete P-Card Training and sign the Procurement Card Agreement.

Duties & Responsibilities

- **Purchasing Director**
The Purchasing Director will oversee the P-Card Coordinator and P-Card program.
- **P-Card Coordinator**
The P-Card Coordinator is designated to oversee the administration of the program. The P-Card Coordinator has a direct relationship with the bank. All new P-Card requests and P-Card Maintenance Forms must go through the P-Card Coordinator.
- **P-Card User – Campus & Department**
The card user is responsible for filling out the Purchase Request Form, making purchases approved on the Purchase Request Form and/or Purchase Order and providing original receipts to the campus or department secretary.
- **Cardholder**
The Cardholder is the individual to whom the P-Card is issued by the P-Card Coordinator. The Cardholder is responsible for following guidelines for purchases, selection of vendors (must be district approved vendors), security of card(s) and daily turning in of original receipts, retrieving any necessary credit(s), and explaining any unusual transaction(s).
- **Budget Manager**
The Budget Manager has overall budgetary responsibility for the assigned P-Cardholders and P-Card Users within their campus/department and is responsible for following sound business practices, approving P-Card Statements, and ensuring compliance with District policies and procedures. The Budget Manager is responsible for retrieving P-Cards in the event of termination or change in employment status of a Cardholder under their supervision.
- **Secretary**
The Secretary will verify all transactions comply with the established policies and procedures, attach proper supporting documentation to transactions, allocate and release statements within one week of import date. Secretary is also the Cardholder for department/campus cards not assigned to individuals.

Types of P-Cards

- **Campus/Department Cards**

These P-Cards are held by the campus or department cardholder, typically the campus or department secretary, that are checked in and out to be used. All campus and department cards are required to have a separate log for each card assigned to them to document all activity each time the card is used.

- **Campus Cards** - An approved Purchase Request Form is required for purchases under \$500. Purchases over \$500 require a P-Card Purchase Order prior to the purchase.
- **Department Cards** - An approved Purchase Request Form is required for purchases under \$1500. Purchases over \$1500 require a P-Card Purchase Order prior to the purchase.

- **Individual Cards - Campus Administrator**

These P-Cards are cards that are assigned to a specific BISD administrator whose name appears on the card. These card types do not require a log each time the card is used.

- Purchases over \$500 require a P-Card Purchase Order prior to the purchase.

- **Individual Cards - Facilities Management & Transportation**

These P-Cards are cards that are assigned to a specific BISD facility management or transportation employees whose name appears on the card. These card types do not require a log each time the card is used.

- Approvals must follow internal department procedures.

- **Individual Cards – All Other**

These P-Cards are cards that are assigned to a specific BISD employee whose name appears on the card. These card types do not require a log each time the card is used.

- Approvals must follow internal department procedures.

Controls & Audits

The P-Card program uses internal management controls to manage and audit the process to ensure that procedures are followed. Several controls are available to the District and may be implemented for each person that uses a district P-Card.

All Budget Managers and card holders will have annual training on the P-Card program. Each campus and department card holders will be audited each fiscal year to check the processes, procedures, and safekeeping of the cards. Additional audits may occur at the discretion of the Purchasing Department.

Spending Limits

All P-Cards have monthly credit limit and may have a single transaction limit. Limits vary for each Cardholder based on their position in the District or by department/campus. If a temporary or permanent increase is necessary the Budget Manager (Supervisor) must fill out the P-Card Maintenance Form and send to the P-Card Coordinator for approval and processing.

Vendors

Merchant Activity Type Limits

Specific types of businesses are identified by a Standard Industrial Classification (SIC) Code, commonly referred to as Merchant Category Code (MCC). Based on the nature of some categories, specific MCC codes may be

restricted for use on the card. If you have difficulty using your card with any particular vendor, please contact the P-Card Coordinator to determine if the purchase is allowable.

Approved BISD Vendors

P-Card purchases must be from an approved vendor on the district's Approved Vendor List located on the purchasing website (does not apply to 865 & 890 funds). Vendors marked "NO" for P-Card use on the on the Approved Vendor List or vendors who do not accept P-Card, are not allowed for P-Card purchases.

Hotels, registrations, membership and field trip vendors are approved for P-Card purchases, but will not be listed on the Approved Vendors List. A W-9 from vendor will be required if not in Munis. Cardholder is responsible for obtaining W-9 for these vendors. W-9's shall be submitted it to the P-Card Coordinator or P-Card Administrative Assistant for processing prior to the charge being made.

Cardholders must not make P-Card purchases from friends or relatives with whom Cardholder has a financial interest. Additionally, the Cardholder must not accept any gift or gratuity from any source when it is offered or appears to be offered, to influence your decision in making a P-Card purchase. Any items received as a direct result of using the P-Card must be for the benefit of the District and are expected to remain on BISD premises.

Acceptable Purchases

All purchases made with the P-Card must be compliant with District purchasing policies and procedures, for official BISD business, and must NEVER be used for personal purchases, regardless of the circumstances.

Some Allowable Purchases Include:

- Tools/Hardware
- Training Courses/Registrations
- Subscriptions, Dues
- Postage Stamps
- Permit Fees, Trade License Renewal Fees
- Purchase of Supplies & Materials
- Travel - Hotel, Rental Car, & Parking Only (With approved Travel Forms)
- Field Trips
- Catering/Food – not related to employee travel
- Gift Cards (Please refer to the BISD Activity Funds Manual for guidelines)

The following purchases require an approved contract and P-Card PO regardless of amount:

- Independent Consultant Contracts
- Temporary Services, Independent Contractors, Consultant Services
- Maintenance/Service Agreements
- Leases or other contractual agreements regardless of the cost
- Any purchase with Terms & Conditions

The following purchases require Federal PO regardless of amount:

- Purchases utilizing Federal Funds

Unacceptable Purchases

Some Unallowable Purchases Include but not Limited to:

- Capital Items
- Any purchases prohibited by Activity Funds

- Any purchase prohibited by another BISD policy
- Online ordering of supplies and materials or prepaying for products
- Any purchase that exceeds your spending limit or splitting of transactions
- Alcohol, alcoholic beverages, and tobacco products
- Antique shops and antique reproductions
- ATM Machine withdrawals
- Cash advances, Cash Refunds or “Store Credits” held on account with vendor
- Gasoline for personal or district vehicles
- Goods or Services for personal use
- Money Orders or Convenience Checks

P-Card Sharing

All Individual P-Cards

Only the person named on the P-Card is the authorized user. P-Card sharing is prohibited and will result in immediate termination of the P-Card and all P-Card privileges. P-Card sharing is the practice of allowing an individual other than the Cardholder whose name appears on the card to have access to the card, card number, PIN number or any other information needed to initiate or complete a transaction. P-Card sharing increases the risk of fraud and Cardholder liability. Best practices to prevent fraud and misuse include NOT allowing an individual other than the Cardholder to:

- Have physical possession of the P-Card to make payments to point of sale vendors;
- Have access to the P-Card number and expiration date to make payments via telephone, internet, or in person;
- Have access to receipts or invoices that display the complete P-Card number and expiration date.

Department & Campus Cards

The campus/department secretary is responsible for the safekeeping of the P-Card and maintaining a detailed check-in and check-out log. For each P-Card user, a signed “P-Card User Guidelines” must be completed and on file prior to utilizing the P-Card. Only that person who has been issued the P-Card by the cardholder is the authorized user during that time. P-Card sharing is prohibited and will result in immediate termination of the P-Card and all P-card privileges.

Approval Procedures

All purchases that require an approved Fresh Service ticket must have the approved ticket in place prior to the P-Card being utilized. Always follow proper internal campus/department procedures for obtaining approval for P-Card purchases.

Department Activity Funds – An approved Department Activity Funds Purchase Request Form is required for purchases under \$250. Purchases over \$250 required a P-Card Purchase Order prior to the purchase. The P-Card Purchase Order will be entered by Admin. Assistant of the Associate Superintendent for Finance who will also reconcile the P-Card Statement once it is available.

Federal Funds – Enter a Fresh Service ticket for approval of purchase indicating that the P-Card will be utilized. A federal purchase order will be created indicating P-Card will be used. Purchasing department will notify the Cardholder/P-Card User when the purchase is ready to be made.

- All purchases utilizing federal funds must have a Federal Purchase Order for all purchases regardless of amount.

- Only the items, quantity and prices approved in the ticket are permitted to be purchased with the P-Card. If an item is on sale when the Cardholder/P-Card User is at the location, the Cardholder/P-Card User can purchase at the lesser amount, but cannot purchase a larger quantity.

Travel – All travel purchases must follow the travel guidelines provided by the Business department. Campus, Department, and Campus Administrator cards must still have a P-Card PO in place if the amount will exceed the threshold requiring a P-Card PO.

Employee Travel	
Allowable	Unallowable
Hotel	Gasoline
Registration	Meals
Parking	Purchases from unapproved vendors

Student Travel	
Allowable	Unallowable
Hotel	Gasoline
Registration	
Parking	
Student Meals while out <i>(Does not have to be approved vendor, but a W9 must be obtained prior to purchase)</i>	

Placing an Order

Once proper approval has been obtained for the P-Card purchase, the requestor may then place the order with vendor. Once order and invoice are received, the P-Card may be issued for payment. All P-Card payments must be made after the goods/services have been received or at the time of purchase if in-store.

Making Payment

Provide the vendor with any or all of the following information: card number, name, expiration date, billing address, billing phone number, and the three-digit credit card security/verification code. The billing address will be 3126 Carson St. Haltom City, TX 76117. Payment should only be made after the goods or services have been received or at the time of purchase if in-store.

Tax Exempt Status

Inform the vendor that the District is exempt from sales tax. If the vendor requests a tax exemption certificate, one can be found on the BISD Purchasing website. For hotels, please provide the hotel a Hotel Tax Exemption Certificate and letter from the Texas Comptroller found on the BISD Purchasing website.

If the P-Card User is charged Texas sales taxes, the P-Card User will be personally liable for reimbursement of the tax to BISD unless evidence of a credit is received from the vendor within 15 calendar days of notification from the Purchasing Department. In lieu of obtaining the credit, the P-Card User may elect to reimburse the District for the sales tax. If sales tax is not refunded within the 15-calendar day period a P-Card Issue Notice will be issued.

Shipping Instructions

Give the merchant detailed shipping instructions which must include the following:

1. Your Name, Department Name
2. Building, Room Number

3. Street Address, City, State, Zip Code
4. Phone Number

P-Card purchases should be delivered directly to the individual P-Card User's place of work; otherwise, arrangements should be made to pick up the merchandise at the vendor's place of business. In instances where delivery must be through the warehouse, the Cardholder is responsible for obtaining permission from the Warehouse Supervisor prior to the order being placed, and notifying the warehouse when the goods are expected to arrive. **Items purchased should never be delivered to P-Card User's or someone else's personal address.**

Resolving Billing Errors and Disputes

The Cardholder/P-Card User is responsible for resolving disputes with the vendor such as incorrect pricing, delivery problems, incorrect items received, damaged items, etc.

Most disputes can be resolved by calling the vendor and having them issue a credit back to the P-Card account. Never accept cash, store credits, or gift cards in lieu of a credit to the P-Card account. Contact the P-Card Coordinator for guidance if a vendor insists on providing a credit in a form other than a credit back to the P-Card.

If the vendor fails to promptly credit your account, submit a P-Card Dispute Form through Fresh Service within 30 days of the billing issue date. Document all correspondence including dates, individuals involved, and a brief description of the problem and keep this form in your records, filed with the expense report. The charge will need to be allocated regardless if it is being disputed. Once the credit is received, it will be returned to the same budget code.

Reconciliation Procedures

P-Card statements are created for each P-Card utilized during the timeframe of the import. Each statement can contain several transactions. P-Card statements must be released for approvals within one week of the import date. Transactions are imported into Munis at minimum every Monday and Wednesday, excluding District holidays. P-Card Users are responsible for providing Secretary with itemized receipts and any other required documentation.

The following must be completed for each transaction before the statement can be released for approvals:

- **Transaction Attachments** - The following documents should be attached to each P-Card transaction in Munis if applicable:
 - Approved P-Card Purchase Request Form
 - Itemized receipt/invoice (*Always required*)
 - Approved Travel Forms
 - Agenda and Roster
 - Packing Slip
 - Other
- **Vendor**
 - The vendor is automatically selected based on the way they are set up with the bank. If the FID number provided by the vendor to the bank does not match the FID in Munis the vendor name will populate to vendor #16816.
 - Any purchases requiring the use of a vendor not already in Munis must be approved by Purchasing and a W9 must be sent to the P-Card Coordinator or P-Card Administrative Assistant prior to the purchase being made.

- Troubleshooting
 - If the vendor is in Munis but it shows Purchasing needs W9 on your statement, contact the P-Card Coordinator or P-Card Administrative Assistant with the correct Munis vendor #.
 - If the vendor you purchased from is not the vendor that shows on your transaction, contact the P-Card Coordinator or P-Card Administrative Assistant.
 - If the vendor is not in Munis, obtain a W-9 and send to P-Card Coordinator.
 - If this takes longer than the 1 week reconciling allowance a P-Card Issue Notice will be given.
- Statements should not be released for approval with vendor #16816.
- **Charge Description** - The charge description must include the following for each transaction based on if the transaction has a P-Card PO in place:
 - **P-Card PO (Liquidation)**
 - PO #
 - **No P-Card PO (Allocation)**
 - Vendor Sourcing #
 - SR Ticket #
 - Short description of the purchase
- **Allocation or Liquidation** - Budget code should be changed for all P-Card transactions based on if the transaction is liquidating a PO or allocating the charge:
 - **P-Card PO**
 - Liquidate the funds from the P-Card PO to the statement
 - **No P-Card PO**
 - Allocate the charge to the correct budget code
- **Invoice Number** - Invoice number must be included to avoid double payment by the Accounts Payable department. If not provided by vendor, an invoice number should be created to reference the purchase.

All documentation, including receipts/invoices, must be kept for each transaction for seven (7) years.

Campuses must keep all documents on campus for the current fiscal year. At the end of the fiscal year all documents relating to P-Card Statements can be boxed and sent to records storage to be kept for the remainder of the seven years.

Departments must keep all receipts in their department until the statements have been converted. All documents must be sent to the Purchasing Department monthly at a minimum. Failure to send documents in a timely manner will result in an Issue Notice.

P-Card Issue & Warning Notices

Violations governing the use of P-Cards such as noncompliance with policies or procedures and misuse could result in disciplinary actions up to and including employment termination and civil and criminal charges. Violations of policies and procedures governing the use of the P-Card will result in a P-Card Issue Notice or P-Card Warning Notice. Any alleged violation or questionable transaction could result in an immediate suspension of card privileges pending a review to determine what, if any, action is appropriate. The Director of Purchasing and the P-Card Coordinator have full authority to suspend a Cardholder's privileges. In specific circumstances, there may be a

need for the District to apply more stringent actions than those outlined below. Such actions will be applied on a case-by-case basis, as deemed necessary.

P-Card Issue Notices

P-Card Issue Notices are issued to the individuals who violated the use of the P-Cards as described in this manual. In the case that the requestor is left blank, it will be assumed that the cardholder is the requestor.

For Campus/Department cards the notice will be sent to the Cardholder and Budget Manager. If the notice is assigned to someone other than the Cardholder they will be required to distribute to the appropriate person. For Individual Cards the notice will be sent to the Cardholder and Budget Manager.

All P-Card Issue Notices must be signed by the individual who the notice was addressed to and returned to Purchasing within 7 calendar days to signify understanding of the Procurement Card Manual. Upon receipt of the 3rd Issue Notice the individual will be required to attend P-Card training. After three P-Card Issue Notices and the required training, the next notice will result in a P-Card Warning Notice sent to the Principal/Director.

P-Card Warning Notices

The P-Card Warning Notice is sent directly to the Budget Manager of the individual who has surpassed the three (3) Issue Notices. It will outline past and current P-Card issues and will be the responsibility of the Budget Manager to address. Two P-Card Warning Notices will initiate a review by the Purchasing Director and will be reported to the appropriate cabinet member.

P-Card Issue Notice Appeal Process

If you feel like your notice was received in error or the situation was out of the individual's control, you can appeal your Issue Notice utilizing the explanation area at the bottom of the notice or by attaching a separate sheet and signing the notice. All documents must be submitted to the P-Card Coordinator for review. These will be reviewed and a response will be sent back to you after the review process.

Examples of Issues:

- Lack of documentation (examples: Bushive forms, travel, Fresh Service Ticket #, etc.)
- Purchase prior to ticket approval (if required)
- Unapproved purchase by Supervisor
- No P-Card Purchase Order (If required)
- Payment of Sales Tax (Credit not received within 15 days of notification)
- Use of unapproved vendor without prior approval
- Violation of Policy and Procedures
- Splitting of Transactions
- Purchase of capital item
- Purchase from Foreign Companies
- Purchasing unauthorized or restricted items
- P-Card Sharing
- Personal Purchases
- Cash Transactions
- Item purchased delivered to an address other than one that belongs to Birdville ISD
- Unapproved Travel
- Statements are not reconciled timely

The Purchasing Director and/or P-Card Coordinator reserves the right to suspend a cardholder's P-Card privileges at any time if it is deemed to be appropriate, pending the completion of any investigation, or if the severity of the violation warrants such action.

Fraud, Waste & Abuse

The P-Card User and the Budget Manager (Supervisor) are responsible for ensuring that the District's assets are safeguarded from fraud, waste, and abuse. The Budget Manager (Supervisor) will seek restitution for any inappropriate charges made to the P-Card. Fraudulent or intentional misuse of the card will result in revocation of the card and/or possible criminal charges, including termination. Any employee who knowingly:

- Uses a P-Card for personal gain;
- Purchases items on such P-Card that are not authorized for purchase;
- Purchases items in violation of District policies and procedures; or
- Retains for such employee's personal use a rebate or refund from a vendor, bank, or other financial institution for a purchase or the use of a purchasing card shall be subject to immediate termination of employment, restitution for the amount of the improper purchases, and criminal prosecution.

A Cardholder's supervisor who knowingly, intentionally, willfully, or recklessly allows or who conspires with an employee who is issued a P-Card to violate any P-Card guidelines or District policies may be subject to immediate termination of employment and/or criminal prosecution, as determined by Human Resources. An employee may report improper activities through their supervisor, or to the Purchasing Department.

Bank of America

The following information will be helpful when the Cardholder, department or campus needs to contact Bank of America for issues such as changing the pin or any questions:

Verification Code

The verification code is needed by Bank of America when calling to make any changes or ask any questions. For department and campus cards this code should not be shared with teachers/sponsors or other card users. If you are unsure of your verification code contact your P-Card Coordinator.

Phone Number

The phone number associated with P-Card is required to activate P-Card and/or change PIN number. If you are unsure of the phone number associated with your card please contact the P-Card Coordinator.

PIN Number

Personal Identification Number (PIN) is a unique number assigned by the cardholder. The Purchasing Department does not have access to this number.

If you need to change your PIN please call 888-233-8855. You will need the card number, phone number & verification ID associated with the card.

Billing Address for all P-Cards

3126 Carson St. Haltom City TX 76117

Customer Service

Bank of America Customer Service 1-888-449-2273