



CENTRAL CAROLINA
COMMUNITY COLLEGE

Central Carolina Community College
Procurement Card Manual

Revised August 2024

TABLE OF CONTENTS

Procurement Card Program	3
Points of Contact	3
Application Process.....	3
Card Activation.....	4
Card Management.....	4
Security	4
Training.....	4
Discontinuing Employment.....	4
Roles and Responsibilities.....	5
Cardholder.....	5
Approver.....	5
Accountant	5
P-Card Administrator and Specialist.....	5
Purchasing Guidelines	6
Term Contracts, Competition, and HUB Participation	6
Spending Limits.....	6
Split Transactions.....	6
Recurring Monthly Charges	6
Travel.....	7
Non-Allowable Transactions	7
Using the P-Card.....	8
Transaction Decline	8
Transaction Documentation	9
Transaction Reconciliation and Approval.....	10
Cardholder.....	10
Approver.....	10
Accountant	10
Compliance.....	11
Misuse of a P-Card	11
Reinstating P-Card Privileges.....	11

PROCUREMENT CARD PROGRAM

The Central Carolina Community College Procurement Card (P-Card) Program aims to provide an efficient and cost-effective method for purchasing small-dollar goods and services for day-to-day College needs. The program enhances efficiency by reducing paperwork and handling costs traditionally associated with these transactions. The P-Card is a VISA card administered by Bank of America (BoA) and is accepted wherever VISA is accepted.

Advantages of using a P-Card include:

- The ability to make both in-store and online purchases.
- Vendors receive payment within days rather than weeks.
- The College receives a rebate based on P-Card usage.

While the P-Card simplifies the purchasing process, it does not exempt users from adhering to all College and State of North Carolina purchasing policies, procedures, and regulations. Compliance with these standards is critical to maintaining the integrity of the College's procurement processes.

For any questions about a purchase or vendor, please contact the Purchasing Department before using the P-Card.

Points of Contact

P-Card Administrator Brandi Hernandez
bhernandez@cccc.edu
919-718-7419

P-Card Specialist Cliff Sizemore
csizemore@cccc.edu
919-718-7295

Bank of America 24/7 Customer Service: 888-449-2273
24/7 Fraud: 866-500-8262

Application Process

1. The employee or department requests a P-Card through their Supervisor. If the Supervisor approves the issuance of a P-Card, they email the P-Card Administrator to request a Procurement Card Application.
2. The P-Card Administrator sends an application to the requestor.
3. The requestor completes the form and obtains approval signatures from their supervisor, Department Vice President, and CFO.
4. Once all approval levels sign the form, the requestor sends the completed form to the P-Card Administrator.
5. The P-Card Specialist or Administrator requests the issuance of a P-Card for the Cardholder.
6. The P-Card Administrator schedules training with the Cardholder upon receipt of the P-Card.
7. The Cardholder completes training and signs the Employee Agreement, confirming understanding of the P-Card policies and procedures and accepting responsibility for the card's use.
8. The P-Card Administrator forwards a signed copy of the Employee Agreement to the Human Resources Department for filing in the employee's file.

Employees must be in good standing with the College to receive a P-Card. The Director of Human Resources will notify the P-Card Administrator if a P-Card needs to be suspended or revoked due to employment status changes or termination.

Card Activation

Upon receiving a new or replacement P-Card, the Cardholder must call the number on the card's sticker to activate the card and select a PIN. During activation, Bank of America will request a verification code, phone number, and billing ZIP code. The P-Card Administrator will provide this information during training.

Card Management

Bank of America offers two online portals for P-Card management: Global Card Access (GCA) and Works.

[Global Card Access](#) provides control over the P-Card, including PIN management, card locking/unlocking, alert setup, and access to monthly statements. Registration is completed via the "Register Now" link on the site. GCA is also available as a mobile app.

[Works](#) allows transaction viewing, reconciliation, sign-off, and reporting. Cardholders can also view their balance, credit limit, and pending transactions. A Works account is created during P-Card setup, and users will receive an email from BoA with account information.

Security

Cardholders are responsible for the security of their P-Card and should treat it with the same care as a personal credit card. Unless it is a Departmental P-Card, only the designated Cardholder may use the P-card. Unauthorized use of the card by others is prohibited.

In the event of a lost or stolen card, the Cardholder must immediately notify Bank of America at 1-888-449-2273 and inform the P-Card Administrator.

The P-Card Administrator can authorize the issuance of a replacement card once a Procurement Card Maintenance Form is submitted. If a lost card is found, it must be cut in half and returned to the P-Card Administrator for destruction.

Training

All Cardholders, Reconcilers, and Approvers are required to complete training on the use of the P-Card and online card management systems. Additional training may be required based on audit findings or procedural changes.

Discontinuing Employment

Cardholders who retire or resign must return their P-Card to the P-Card Administrator at least seven days before their departure. All transactions must be reconciled and signed off before employment ends. After all transactions are reconciled and signed off, the card will be shredded and the account closed.

ROLES AND RESPONSIBILITIES

Cardholder

Individual – The P-Card is embossed with the Cardholder’s name and is intended solely for their use. No other person is authorized to use the card. The Cardholder may make transactions on behalf of others within the College but is responsible for all use of their card.

Department – The P-Card is embossed with the Department’s name and should only be used by the Approved Users listed on the Procurement Card Application. No other persons are authorized to use the card.

Responsibilities include:

- Adhering to purchasing guidelines outlined in this manual.
- Reviewing, adjusting, uploading receipts, and signing off on all transactions in Works.
- Maintaining a record of each purchase.
- Reconciling the monthly Statement of Account with transactions in Works.
- Resolving flagged transactions in Works.
- Addressing vendor issues regarding returns or missing items.
- Handling disputed transactions.
- Notifying Bank of America and the P-Card Administrator immediately if the P-Card is lost or stolen.

Approver

The Approver is responsible for approving all transactions made using their direct report’s P-Card. Responsibilities include:

- Approving transactions in Works after verifying the purchase reason, allocation, and receipt upload.
- Flagging transactions that have missing or incorrect information, including itemized receipts.
- Ensuring Cardholders follow purchasing guidelines described in this manual.

Accountant

The Accountant is responsible for the final approval of P-Card transactions associated with grant-funded programs. Responsibilities include:

- Verifying Cardholder and Approver sign offs.
- Verifying the appropriate use of grant funds.
- Flagging transactions that have missing or incorrect information, including itemized receipts.

P-Card Administrator and Specialist

These roles oversee the P-Card Program for the College. Responsibilities include:

- Developing and maintaining P-Card policies and procedures.
- Handling set up and maintenance of accounts.
- Distributing the P-Card to Cardholders.
- Providing training to Cardholders and system users.
- Maintaining files of all Cardholder information, including application and maintenance forms.

PURCHASING GUIDELINES

Making purchases with a P-Card does not change the rules and regulations set by the College and the State for procuring goods and/or services. Purchasers must follow the procurement policies outlined in the College Procurement Manual and P-Card Manual. Cardholders are responsible for obtaining purchase approval and ensuring budget availability before making a purchase with the P-Card.

Term Contracts, Competition, and HUB Participation

Cardholders should prioritize purchasing from preferred vendors listed on [Statewide](#) or [Agency Specific](#) Term Contracts. The College allows for purchases from other vendors if the purchase price, including cost of delivery and other associated costs, is less than the cost under term contract. In these cases, Cardholders must document the use of Purchasing Flexibility and note the cost savings in the transaction comments.

The College encourages Cardholders to seek competition wherever possible to obtain the best value. Additionally, Cardholders should seek and use [Historically Underutilized Businesses \(HUB\) vendors](#) when practical.

Spending Limits

The Single Transaction Limit (STL) is the maximum amount that can be charged in a single transaction, including any sales tax, shipping, installation, and other charges. The STL is typically \$5,000 for general purchases and \$25,000 for travel-related expenses. Increases to the STL may be granted up to the State-allowed limit upon request with appropriate justification.

The credit limit is the maximum amount that can be charged within a billing cycle. Cardholders can request a credit limit of up to \$10,000 during the application process. Increases to the credit limit are granted on a limited basis.

To request a temporary or permanent increase in either the STL or the credit limit, cardholders must complete a Procurement Card Maintenance Form. The P-Card Administrator will review and process the request once all transactions have been reconciled and signed off in Works.

Split Transactions

Neither purchases nor payments may be split into multiple transactions to avoid card limits or purchasing guidelines. Splitting transactions to remain within the STL is prohibited. Violations may result in the loss of P-Card privileges and/or disciplinary action.

If the transaction amount might exceed the STL, submit a requisition or contact the P-Card Administrator.

Recurring Monthly Charges

The P-Card can be used for recurring monthly expenses for items usually procured under a blanket purchase order, provided the total annual expenditure is below the College's purchasing delegation of \$29,000.

Travel

Travel Authorizations must be approved through the Business Office before charging travel expenses to the P-Card. Allowable travel expenses include:

- Registration fees
- Hotels: Basic room charges. Extra fees such as Wi-Fi, room service, and personal charges are not permitted.
- Airline tickets: Standard economy tickets and luggage. Upgrades and flight insurance are not permitted.
- Shuttle and taxi services, when necessary
- Rental cars: Contact the Purchasing Department for reservation assistance.
- Parking fees: Valet parking is not allowed if self-parking is available.

Non-Allowable Transactions

Transactions that cannot be made with a P-Card include, but are not limited to:

- Purchases exceeding the STL
- Personal purchases
- Meals/food during employee travel
- Entertainment, except for student-related purchases
- Fuel for personal vehicles
- Personal memberships without prior approval
- Cash advances/reimbursements
- Alcoholic beverages
- Gift cards, incentives, or prizes for employees
- Amazon purchases on personal accounts
- Capital equipment (over \$5000)
- Software purchases
- Payments to individuals or employees
- Contractual or consulting services without Purchasing approval
- Computers, laptops, tablets, or high-risk items without IT and Purchasing approval
- Printing orders without Business Services approval

Cardholders making unauthorized purchase or misusing the P-Card will be liable for the total purchase amount of the non-allowable purchase plus any additional fees charged by the bank. Cardholders will also be subject to disciplinary action according to the Compliance section of this manual.

USING THE P-CARD

1. Check Term Contracts:
 - Check if the good or service is available on [Statewide](#) or [Agency Specific](#) Term Contracts.
 - If available on a term contract, complete a Purchase Requisition in Etrieve.
2. HUB Vendors:
 - Determine if any [HUB vendors](#) offer the needed good or service.
 - The College and the State encourage using HUB vendors whenever possible.
3. Check Debarred Vendors:
 - Ensure that the vendor is not listed as a [debarred vendor](#) by the State.
4. Vendor Acceptance and Fees:
 - Confirm that the vendor accepts credit card payments.
 - The College discourages using the P-Card if the vendor charges a credit card processing fee.
5. In-Person Purchases:
 - Inform the vendor that the goods are to be taxed at the current rate, as the College is not tax-exempt.
 - Ensure that the receipt includes the vendor name, date, item descriptions, unit price, sales tax, and total amount.
 - Be aware that a PIN may be required to complete the transaction.
6. Online Orders:
 - Ensure that the website is secure (look for [https://](#) in the web address).
 - Orders must be shipped to the College, not to an employee's home or any non-college address.
 - The shipping address should include the Cardholder's name and "P-Card" as follows:
 - Central Carolina Community College
 - Cardholder Name – P-Card
 - Campus address
 - The billing address will always be Central Carolina Community College, 1105 Kelly Drive, Sanford, NC 27330.

Transaction Decline

Common reasons a transaction can be declined include:

- Incorrect billing address – billing zip code is 27330
- Incorrect PIN
- Exceeding the STL or monthly credit limit
- Purchase flagged by BoA as possible fraud. Contact BoA at 866-500-8262 to confirm the transaction is legitimate.

If none of these reasons apply, contact BoA or the P-Card Specialist for assistance.

Transaction Documentation

Cardholders must maintain all records for purchases made with their card. Invoices, packing slips, credit memos, and itemized receipts should be kept with the associated statement.

Any returns should result in a credit applied to the card, which may appear on the following billing cycle. Credits are considered transactions and should have an accompanying credit memo.

Acceptable Documentation

Acceptable transaction documentation includes, but is not limited to:

- Itemized receipt
- Itemized invoice
- Email confirmation
- Web confirmation page

Documentation should include the following information:

- Vendor name
- Date
- Item descriptions
- Unit prices
- Sales tax
- Total transaction amount

Missing Receipts

If a receipt is lost, contact the vendor to obtain a copy. If unable to obtain a receipt, use the Receipt Exception Form to provide a list of purchased items with their unit prices and upload it to Works as the receipt. This form should not be used to avoid obtaining a receipt.

Business Purpose

Purchases must be appropriate for the activity, reasonable price, and have a clearly documented business purpose. Some examples are:

Expense Type	Appropriate Business Purpose	Insufficient Business Purpose
Food for event	Food for students for Spring Fling on 3/10/2024	Snacks
Conference	2024 NCCCS Conference – Raleigh – Jane Doe	Conference
Supply	Lumber for student build project in BCT110	Lumber
Membership	2024 Annual Institutional membership to NCCA	Membership

TRANSACTION RECONCILIATION AND APPROVAL

Reconciliation and approval of P-Card transactions are managed through BoA Works. This system enables users to upload digital receipts and submit transactions electronically for review and approval.

Cardholder

The Cardholder must review and reconcile all transactions within **five (5) business days** after they are posted in Works. Transactions that are not signed off by the end of the billing cycle could lead to a reduced credit limit for the following cycle. The billing cycle typically ends on the 23rd of each month. If the 23rd falls on a weekend or holiday, the cycle will conclude on the next business day.

For every transaction, the Cardholder must:

- Verify the legitimacy of each transaction
- Attach all necessary documentation, including itemized receipts and supporting documents
 - Travel Authorization must be attached for each travel-related transaction
- Ensure the transaction amount, including sales tax, matches the receipt
- Allocate each transaction to the correct General Ledger (GL) Code(s)
- Sign Off on each transaction, providing a clear business purpose in the Comments
 - Transactions associated with grant program P-Cards must include the P-Card Approval number in the Comments

The Cardholder must retain copies of all documentation relating to their purchases. Upon receiving the monthly statement, the Cardholder is responsible for reviewing the statement and attaching transaction documentation to the statement. Cardholders should keep all documentation for a complete fiscal year.

If a transaction on a statement does not correlate with verified purchases, contact the vendor to resolve the issue. If the issue cannot be resolved with the vendor, contact Bank of America within 30 days of the purchase at 888-449-2273 to dispute the transaction.

Reconciler

Accounts may have a designated Reconciler to assist with transaction reconciliation in Works. The Reconciler can allocate transactions and attach documentation but does not have the authority to approve transactions.

Approver

Transactions are forwarded to the Approver after Cardholder Sign Off. The Approver should review and approve all transactions by the end of the month. The Approver must:

- Confirm each transaction was authorized and serves a valid business purpose
- Verify that proper documentation is attached
- Ensure the correct GL Code allocation
- Flag transactions with missing or incorrect information for resolution
- Sign Off the transaction

Accountant

Transactions associated with grant programs will be forwarded to the associated Accountant after Approver Sign Off. The Accountant will conduct a final review of the transactions to ensure compliance with grant requirements.

COMPLIANCE

The P-Card Specialist and Administrator will regularly monitor transactions to ensure compliance with College and State policies and procedures. Audits will be conducted to help identify non-compliance, verify that transactions are accurately recorded, and ensure documentation is in place.

Misuse of a P-Card

Misuse of the P-Card, whether intentional or unintentional, may result in disciplinary action. Misuse includes, but is not limited to:

- Unauthorized shipping of goods to an employee's home address or any other non-College address,
- Purchasing goods or services without receiving prior approval,
- Making non-allowable transactions,
- Failing to submit appropriate documentation,
- Failing to reconcile transactions in a timely manner,
- Attempting to commit fraud, embezzlement, theft, money laundering, or other unlawful misappropriation.

Unintentional misuse may result in one or more of the following disciplinary actions:

- Immediate reimbursement to the College by the employee for unauthorized purchases,
- A written notification to the employee outlining the specific violations of the P-Card Manual, with copies provided to the employee's supervisor and Executive Leader,
- Temporary suspension of P-Card privileges.

Egregious misuse, defined as (i) intentional misuse, (ii) repeated violations of varying natures over a rolling one-year period, (iii) three (3) or more of the same or substantially related violations over a rolling one-year period, (iv) misuse that significantly impacts or disrupts College operations or endangers the safety of others, or (v) unlawful use of the P-Card, shall result in the following, where applicable:

- Immediate reimbursement to the College by the employee for unauthorized purchases, unlawful misappropriation, and/or damages,
- Permanent revocation of P-Card privileges, potentially subject to the P-Card privileges reinstatement process described below,
- A written notification to the employee detailing the justification for the permanent revocation, with copies provided to the employee's supervisor and Executive Leader,
- Referral to the Department of Human Resources for disciplinary action, up to and including immediate dismissal,
- Referral to the appropriate law enforcement authorities for unlawful conduct.

Reinstating P-Card Privileges

Suspended P-Card: A Cardholder with a suspended P-Card must wait at least 30 days and attend training before their P-Card can be reactivated.

Revoked P-Card: A Cardholder with a revoked P-Card must wait at least one year before reapplying, and re-authorization is not guaranteed. The application must include a memo from the Cardholder's supervisor explaining the cause of revocation and steps taken to prevent recurrence. The Cardholder will be required to attend training before receiving a new P-Card.