



PROCUREMENT CARD MANUAL

Finance & Administrative Services

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Introduction

This manual provides guidelines and procedures for the appropriate use of the Carteret Community College (CCC) Procurement Card (P-Card). The primary purpose of the P-Card is to procure travel and small purchases/services in which a credit card is required. Authorized P-Card users must comply with all relevant Carteret Community College (CCC) and State of North Carolina purchasing policies and procedures.

For example, using the P-Card to purchase office supplies at Staples does not comply with State and College guidelines, as a state contract exists for the purchase of office supplies. Also, since Carteret Community College must follow a set process to determine annual equipment purchases and given that most equipment exceeds our \$2,500 per transaction limit, NO EQUIPMENT IS TO BE PURCHASED USING THE P-CARD unless approved by CFO & Purchasing Agent. Except for special circumstances that are approved prior to purchase, any equipment purchases with a p-card should go through the purchasing agent.

The CCC P-Card Program is coordinated and administered by the Purchasing Agent with oversight by the Executive Director of Business Operations and the Vice President of Finance and Administrative Services.

The P-Card is intended to be used by authorized employees for authorized purchases. It does **NOT** extend departments' purchasing ability beyond what is already authorized by policy or procedure. The users of the CCC P-Card must understand that they are being entrusted with a valuable tool and will be making financial commitments on behalf of Carteret Community College. The Business Office will be auditing the transactions and will report and take appropriate action on any discrepancies or misuse. P-Cards do not change WHAT you can buy; they only offer another means to process the purchase **and payment**.

Definitions

- **Cardholder** – A designated CCC employee authorized to make purchases using the P-Card.
- **HUB** – Historically Underutilized Business – A minority, woman, disabled or veteran owned business.
- **Monthly Credit Limit** – The maximum dollar amount that can be charged per month.
- **Over-the-Counter Purchase** – A purchase made in person at the selected vendor's location to expedite the purchase and receipt of goods.
- **P-Card Administrator** – The designated employee overseeing and coordinating the program for the entire college. At Carteret Community College, the Purchasing Agent will oversee this program.
- **P-Card Application and Agreement Form (Enclosure 1)** – The form used to request a P-Card.
- **P-Card Receipt Exception Form (Enclosure 2)** – The form to use when a receipt was not provided after a transaction or when a receipt was lost.
- **P-Card Reviewer** – The designated CCC employee who will review the P-Card Statements of Account along with the cardholder's P-Card Monthly Reconciliation Form and supporting documents (e.g., receipts, credit memos, invoices, and packing slips) are in order. At Carteret Community College, the Cashier will be the P-Card Reviewer.
- **P-Card Monthly Reconciliation Form (Enclosure 3)** – The form used to reconcile your monthly Statement of Account with your receipts and assign account codes to specific purchases.
- **Receipt** – A written or electronic document that serves as proof of a financial transaction, typically issued by the seller to the buyer, detailing the goods or services provided, the amount paid, the date of the transaction, and other relevant information such as taxes, payment method, and contact details.
- **Single Transaction Limit** – The maximum dollar amount that can be charged for each purchase transaction.
- **Statement of Account** – The monthly statement provided by the issuing bank listing of all items purchased each month for a particular account/cardholder. These statements must be reconciled with the cardholder's receipts for the month using the P-Card Monthly Reconciliation Form.
- **State Term Contract** – Pre-negotiated contracts awarded by product type to single and/or multiple vendors by the State Purchasing Office for various products/services most commonly and frequently used by NC agencies. Examples include office supplies, medical supplies, copier paper, tires, furniture, vehicles, etc.
- **Vendor/Supplier** – A company used by the cardholder to order and purchase goods and services.

Steps to Obtain a P-Card

1. Complete the top portion of the CCC P-Card Application and Agreement Form.

2. Submit your application for consideration and approval via the following personnel to the Business Office/
Purchasing Agent:
 - a. Immediate Supervisor
 - b. Vice President of Division
 - c. Vice President of Finance and Administrative Services
3. Complete P-Card Training
4. After completion of training and receipt of an approved application, your P-Card will be ordered.
5. When your P-Card has arrived, you will be contacted to arrange a date and time to pick up your P-Card in the Business Office and sign the bottom section of the P-Card Application & Employee Agreement.

P-Card Training

P-Card training is mandatory for all employees requesting a P-Card. Training is conducted by the Purchasing Agent to ensure cardholders are knowledgeable of, and adhere to, all applicable CCC and State of North Carolina purchasing policies and procedures including the use of State Term Contracts.

Additional training may be required by individuals or all cardholders. Reasons for additional training include, but are not limited to, inappropriate use of the P-Card, audit findings, changes in CCC or State purchasing policies and procedures, changes to the P-Card program, or reinstating P-Card privileges after suspension.

Receiving the P-Card

The issuing bank will mail an individual's P-Card to the CCC P-Card Administrator. Once received, the P-Card Administrator will record the account number on the P-Card Application & Employee Agreement and the new cardholder will be contacted to schedule a date and time to pick up their P-Card from the Purchasing Agent in the Business Office.

To ensure card security and accountability, individuals must pick up their P-Card in the Business Office. P-Cards will not be delivered to different departments or delivered via interoffice mail. When picking up their P-Card, individuals must sign the bottom section of the P-Card Application and Agreement.

Replacement P-Cards: Cards nearing their expiration date are automatically mailed by the issuing bank to the P-Card Administrator. Cardholders will be notified via e-mail when their replacement cards have arrived in the Business Office. It is the responsibility of the cardholder to ensure they pick up their replacement P-Card prior to the current card's expiration date. If you have not received your replacement P-Card **two weeks** prior to the current card's expiration date, contact the P-Card Administrator immediately to check on the status and/or order a replacement card.

P-Card Security

General

Each cardholder is responsible for the security of their assigned P-Card and should treat it as if it were their own personal credit card. Cardholders should always keep their P-Card on their person or in a secure location. **NEVER** surrender your P-Card to another individual except the P-Card Administrator or P-Card Reviewer who will ensure P-Cards are properly secured or destroyed and accounts are cancelled in accordance with CCC policies and procedures. The only exception to this rule would be for a department card. If a department card is issued to an individual, they may loan it to personnel in their direct reporting stream to make local purchases. The individual accepting the card must disclose planned purchases to cardholder for approval and return with the card and receipt immediately after making local purchase. Any purchases other than local should be made by the cardholder according to the information given to them by the requester.

Authorized Use

A P-Card is assigned to an individual and that employee's name is embossed on the P-Card in addition to the name of the college. The cardholder is the **ONLY** person authorized to use a P-Card assigned to them and should **NEVER** loan or allow **ANY** other person (e.g., department chair, supervisor, co-worker, family member, friend, or any other acquaintance) to use your assigned P-Card for business or personal reasons.

Upon termination, resignation, or retirement the P-Card must be returned to the P-Card Administrator and cannot be passed on to another CCC employee. If a P-Card is needed by another employee, that employee must submit a P-Card Application & Employee Agreement, complete P-Card training, and be issued a new P-Card with that individual's name embossed on the P-Card.

Lost or Stolen Cards

The cardholder is responsible for reporting a lost or stolen P-Card (**1-888-449-2273**) immediately upon discovery of a missing card. The cardholder must first report the loss or theft to the issuing bank and then to the P-Card Administrator. The current P-Card account will be deactivated, and a replacement P-Card (with a new account number) will be ordered, or the account will be permanently closed depending on the circumstances surrounding the loss or theft.

If the lost or stolen card is found after it has been reported missing, that P-Card must be returned to the P-Card Administrator to be properly destroyed. P-Cards must be hand delivered to the Purchasing Agent and not sent via interoffice mail.

General Purchasing Guidelines

Credit Limits

Various credit limits are placed on P-Cards including a (1) single transaction limit, and (2) monthly limit. Default credit limits of (1) \$1000.00 per transaction, and (2) \$5000.00 monthly will be placed on most P-Cards. However, different credit limits may be placed on an individual's P-Card in unique situations. When making a purchase with the P-Card, cardholders must ensure that **freight and tax are included** in the total purchase price to ensure credit limits are not exceeded. Also, purchases of, or payments for, a single item **may not be split** into multiple transactions to avoid credit limits placed on a P-Card account. Under no circumstances can a purchase of more than \$25,000 be made for one single transaction. This limit is set by the State Purchasing Officer.

Product Purchases are NOT Tax-Exempt

CCC is **not** a tax-exempt organization. Tax **must** be applied to all product orders (goods) even if the vendor attempts to sell the product as tax exempt. If the vendor does not charge sales tax, we must pay it to the NCDOR.

State Term Contracts

It is CCC's policy to purchase items from suppliers noted on the various state contracts. It is important to note that State Term Contracts are awarded by the products sold on a specific State Term Contract, not the supplier. However, specific suppliers are awarded the right to sell those products to North Carolina agencies, including community colleges. For example, specific furniture items are sold on State Term Contracts with multiple furniture dealers being awarded the right to sell the furniture items available on a particular State Term Contract. It is the cardholder's responsibility to search the Purchase & Contract website to verify whether a state contract is available for the type of commodity that they want to purchase **BEFORE** the product is purchased. State Term Contracts available for use by North Carolina agencies can be viewed by visiting the following: [State Term Contracts](#).

Note: Most State Term Contracts are mandatory (e.g., use by NC agencies is required). However, some are considered "convenience contracts" meaning NC agencies have the option, but are not required, to use them. If you have a question about the required use of a specific State Term Contract, contact Purchasing. As a Community College, we have the purchasing flexibility to purchase without a state contract if we find the exact or equivalent item somewhere else for less including shipping and sales tax. Copies of more expensive items on state contracts must be submitted with receipts.

Equipment

Since Carteret Community college must follow a set process to determine annual equipment purchases, equipment cannot be purchased with the P-Card unless approved by CFO/VP of Finance & Administrative Services and the Purchasing Agent. Except for special circumstances that are approved prior to purchase, any equipment purchases with a p-card must go through the purchasing agent. Additionally, high-risk items such as computers, PC's, laptops, I-pads, or other similar devices that are under \$1000 shall not be purchased with the P-Card without prior approval by CFO/VP of Finance & Administrative Services and the Purchasing Agent.

CCC defines equipment as a material unit that retains its original shape and appearance with use, it is nonexpendable, it represents an investment of money that makes it feasible and advisable to capitalize the item and it does not lose its identity through incorporation into a different or more complex unit or substance.

Please refer to the CCC Purchasing Procedures for further explanation of what constitutes equipment and high-risk equipment.

Amazon

All purchases must be made through the college-maintained Amazon business account, not personal Amazon accounts. You must contact the Purchasing Agent and request a login to access the college business account to make purchases. Purchases made on behalf of the College must be delivered to the College Shipping & Receiving office. College purchases are not to be delivered to your home or other campus locations. You will enter your P-Card account as the form of payment and must forward a copy of the receipt to the Shipping & Receiving office to inform them of the expected shipments and the appropriate recipient. You are responsible for verifying the purchase is complete and that all items are in good and acceptable condition. If there is a dispute or discrepancy, you must deal with the supplier to rectify.

Acceptable Uses of the CCC P-Card

- The Cardholder must always verify the budget and not exceed budget availability.
- Purchasing supplies, goods, and services under your credit limit per single purchase transaction including current NC sales tax and applicable freight.
- Payment of seminar and conference registration, hotel, airline tickets, shuttle and taxi services, and parking fee expenses for the cardholder only. Travel requests must follow the same procedures that are currently in place. The P-card is only a payment method, not an override of procedures. A CCC Travel Request must have been completed and approved prior to these charges being made. The approved Travel Request must be attached with the transaction receipt. Meals, while traveling on college business are **NOT** allowed to be charged to the card.

Unacceptable Uses of the CCC P-Card

- Cash advances, alcoholic beverages (except for instructional use by the culinary program), personal purchases, telephone calls, or monthly telephone service fees should not be purchased.
- Splitting purchases into multiple transactions to avoid limits or state purchasing guidelines.
- Furniture purchases of any dollar value.
- Equipment or high-risk equipment purchases; i.e., computers, laptops, iPads, tablets, TV's, cameras, projectors, microscopes, etc. Please refer to the CCC Purchasing Procedures for further explanation of what constitutes equipment and high-risk equipment.
- Gasoline for personally owned vehicles.
- Contractual services (1099 vendors) should not be paid for with the P-Card since Carteret Community College is legally responsible for reporting this income to the federal and state government.
- Mobile wallets, i.e., Samsung Pay or Walmart Pay, etc. Your P-Card account number is not to be stored in any of these apps for this purpose.

Making a P-Card Purchase & Transaction Management

Steps to Completing a Purchase

1. Before making a purchase, always check to verify whether the commodity you are purchasing is on State Term Contract. If yes, select the preferred supplier from the applicable State Term Contract and place an order.
2. If a product is not available from a State Term Contract, then you may purchase from any vendor in the open market. Cardholders are **highly encouraged** to seek competition (e.g., obtain written or verbal quotes) from multiple vendors prior to making an open market purchase to ensure the most efficient and effective use of your budget and taxpayer dollars. Any written quotes received should be maintained in the cardholder's file if there is a pricing discrepancy or dispute with the selected supplier.
3. Confirm that the vendor agrees to accept the CCC P-Card.
4. Provide the supplier with shipping instructions to include the following:
 - Provide the supplier with CCC's shipping address:
Carteret Community College
Shipping & Receiving
Attn: P-Card Purchase – Cardholder's Name & Phone Extension
3505 Arendell Street
Morehead City, NC 28557
 - Ensure the (1) cardholder's name, (2) telephone extension, and (3) the words, "P-Card Purchase" are included on the shipping label and packing list.
 - **No orders can be shipped to the cardholder's home address or to any alternate address.**
 - Shipping & Receiving will deliver the package to the cardholder without opening the package
 - It is the cardholder's responsibility to verify that all items ordered were delivered and received in an undamaged condition and to follow up with the supplier regarding any discrepancies.
5. Obtain an **itemized** receipt listing all charges including tax and freight.

Purchase Documents and Record Keeping

It is the cardholder's responsibility to ensure all invoices, receiving/shipping documents, credit memos, and itemized charge receipts for merchandise purchases are kept being used to reconcile purchase transactions with the cardholder's Monthly Statement of Account.

If the cardholder makes an over-the-counter purchase, the cardholder must get an itemized receipt from the supplier at the time of purchase. Sales tax, delivery or installation charges must also be itemized on the receipt.

If a receipt is not received, or it is lost, the P-Card Receipt Exception Form must be completed. This form must be signed by the cardholder and his/her supervisor and uploaded into WORKS like all other receipts. A separate form must be completed for each receipt that is missing. If you receive the original receipt, submit it to the Business Office with the P-Card Receipt Exception Form for record keeping. The form is only acceptable after all efforts to obtain the original receipt or a copy from the vendor have been exhausted.

Disputes and Returns

It is the **cardholder's** responsibility to handle order disputes and returns with suppliers. For items that are defective, not received, received incorrectly, or duplicate orders, the cardholder must contact the supplier for resolution. The cardholder must discuss order discrepancies directly with the supplier and determine the supplier's return policy. If the cardholder has not received an item that the supplier indicates has been shipped, the cardholder should request proof of delivery.

Corrective action must be taken immediately upon the realization that there is an order discrepancy. Delays in problem resolution are unacceptable and may result in the cardholder being forced to keep an undesired or defective product. If an order discrepancy remains unresolved by the time the cardholder receives his/her Monthly Statement of Account, that purchase will be considered in dispute. The cardholder must call the issuing bank and follow the instructions provided to file a dispute.

If an item has been returned and a credit transaction is due, the cardholder must verify that the credit is reflected on his/her Monthly Statement of Account. All documentation related to the purchase and return transactions must be attached in WORKS.

Any fraudulent transactions should be communicated to the issuing bank immediately. Cards with active fraud transactions must be closed and a new account reopened. The bank will only transfer valid charges to the new account and the Cardholder will not be held liable for any fraud charges.

Cardholder Responsibilities

At the end of each billing cycle, the cardholder will receive a Monthly Statement of Account that lists all charges and credits on their P-Card account. The cardholder is responsible for verifying that their monthly statement is correct and acting to resolve any discrepancies. Cardholders will use the receipts, credit memos and other purchase documents maintained in the cardholder's purchasing file during the month to verify and reconcile purchase transactions listed on the monthly statement.

After receiving their Monthly Statement of Account, the cardholder shall complete and submit the original P-Card Monthly Reconciliation Form to their supervisor within three (3) working days of receipt. Original receipts and other relevant purchase documentation must be attached in WORKS.

If a cardholder does not have an original receipt or packing slip for a particular transaction, the P-Card Receipt Exception Form must be completed and attached in WORKS. If a cardholder repeatedly fails to provide receipts or other relevant purchasing documents to verify purchase transactions, they will have P-Card privileges suspended or revoked.

If a cardholder makes purchases or returns that are not listed on the current Monthly Statement of Account, the cardholder must maintain all relevant purchase documentation in his/her purchasing file until the next monthly statement arrives. If a purchase or credit transaction does not appear on the monthly statement after **sixty (60) days (two billing cycles)**, the cardholder must notify the issuing bank and the P-Card Administrator.

Supervisor Responsibilities

The supervisor must review the P-Card Monthly Reconciliation Form, Monthly Statement of Account, and supporting purchase documentation (e.g., receipts, credit memos, etc.) to ensure the following:

- All purchases made by the cardholder were authorized and appropriate.
- P-Card purchasing policies and procedures were followed.
- Supporting purchase documentation is provided for each purchase and that the documentation matches the transactions listed on the P-Card Monthly Reconciliation Form and Monthly Statement of Account

The cardholder's supervisor must sign and forward the P-Card Monthly Reconciliation Form, Monthly Statement of Account and supporting purchase documentation to the P-Card Reviewer by **the 10th of the month**.

P-Card Reviewer's Responsibilities

The P-Card Reviewer will check the Statements of Account with the cardholder's Monthly P-Card Reconciliation Form and supporting documents (e.g., receipts, credit memos, invoices, and packing slips) making sure they are in order. If there are any questions, the P-Card Reviewer will contact the cardholder. The P-Card Reviewer will then turn over the paperwork to the Accounts Payable Technician for payment.

Accounts Payable's Responsibilities

At the end of each billing cycle, CCC will receive a Master Statement from the issuing bank that will be used to pay all charges on CCC's account. Accounts Payable will charge back individual departments for charges made to their respective accounts as entered on each cardholder's P-Card Monthly Reconciliation Form.

Short payments or account disputes will not be handled by Accounts Payable. As mentioned above, the cardholder is responsible for handling disputes related to his/her individual P-Card account and ensuring that credits are received from suppliers.

P-Card Administrator's Audits

The P-Card Administrator will randomly audit transactions on cardholder statements to ensure the appropriateness of purchase transactions, adherence to State and CCC's purchasing policies and procedures, and use of State Term

Contracts when applicable. If there are questions or concerns regarding any purchase transaction(s), an email will be sent to the cardholder requesting clarification. Cardholders must respond to audit inquiries within 48 hours (about 2 days).

After receiving a response from the cardholder, the P-Card Administrator will advise cardholders if any purchase transactions were handled in an inappropriate manner and provide procedural guidance and clarification to the cardholder for future purchases. Once the audit is complete, all documentation will be filed for retention. These records are to be kept for five (5) years. These records are subject to audit by the State Purchasing Compliance Office and the State auditors.

Important Note: Frequent reminders of overdue statements or inappropriate use of the P-Card may lead to suspension or revocation of P-Card privileges. Cardholders may also be held personally liable for inappropriate purchases and/or face additional disciplinary action.

Inappropriate/Unauthorized Use of the P-Card

Use of the P-Card is a privilege and responsibility that should not be taken lightly. Adherence to CCC and State of North Carolina policies and procedures are fundamentally important to successful use of the P-Card. Inappropriate or unauthorized use of the P-Card may result in the suspension or revocation of P-Card privileges.

The following actions could result in P-Card privileges being suspended or revoked:

- Making unauthorized purchases as outlined above.
- Not adhering to CCC or State purchasing policies and procedures (e.g., consistently purchasing items in the open market that are available on State Term Contract).
- Having items shipped to the cardholder's home address or any address other than to CCC Shipping & Receiving without prior approval from the P-Card Administrator.
- Exceeding single transaction limit or monthly credit limit.
- Not submitting the P-Card Monthly Reconciliation Form and supporting purchase documentation in accordance with the procedures outlined above.
- Any other action deemed inappropriate or unethical by the P-Card Administrator.

In the event P-Card privileges are suspended, the cardholder's P-Card account will be placed in an inactive status (\$0 credit limit) and the cardholder may maintain possession of his/her P-Card during the suspension period. Before regaining P-Card privileges, the cardholder will be required to attend P-Card training again.

In the event P-Card privileges are revoked, the cardholder's account will be permanently deactivated, and the cardholder must surrender his/her P-Card to the P-Card Administrator for destruction. A cardholder whose P-Card privileges have been revoked may not be granted P-Card privileges again.

The P-Card Administrator shall document the reason(s) a P-Card was suspended or revoked and place a copy of the documentation in the cardholder's account file.

Depending on the circumstances leading to the suspension or revocation, the cardholder, or cardholder's supervisor, shall be responsible for completing and submitting a P-Card Monthly Reconciliation Form, Monthly Statement of Account, and supporting purchase documentation for any pending transactions.

Additional Disciplinary Action

Excessive or flagrant misuse of the P-Card may result in disciplinary actions, including personal liability for unauthorized purchases, disciplinary probation, or termination of employment.

A cardholder's supervisor and the Human Resources Department will be notified of cases involving excessive, repetitive, or flagrant misuse of the P-Card to ensure appropriate disciplinary action is taken.

Employees on Disciplinary Probation

If a cardholder is placed on disciplinary probation for any reason, their P-Card privileges shall be suspended or revoked immediately depending on the circumstances surrounding being placed in a probationary status. The Human Resources Department shall notify the P-Card Administrator when a cardholder has been placed into a disciplinary probation status.

When a cardholder has been removed from a disciplinary probation status, the Human Resources Department shall notify the P-Card Administrator so a determination can be made whether to reinstate P-Card privileges.

Separation of Employment

When an employee separates from CCC, their P-Card must be returned to the P-Card Administrator, and the account deactivated before the last day of employment.

In the event of a voluntary separation (e.g., resignation or retirement), it is the cardholder's responsibility to ensure that his/her P-Card is returned to the P-Card Administrator and P-Card account deactivated prior to departure. Cardholders are also responsible for ensuring the P-Card Administrator signs their employment exit sheet prior to departure.

In the event of an involuntary separation, it is the supervisor's responsibility to ensure that a cardholder's P-Card is returned to the P-Card Administrator and that the employee's P-Card account is deactivated. The cardholder's supervisor must notify the P-Card Administrator immediately upon termination of employment.

Regardless of the reason for separation, it is the supervisor's responsibility to ensure the P-Card Monthly Reconciliation Form is completed and submitted to the P-Card Reviewer with the most recent Monthly Statement of Account and supporting purchase documents (e.g., receipts, etc.) by the 7th of the month.

P-Card Account Management and Reporting

P-Card Account Log

The P-Card Administrator shall maintain an Account Log of all cardholders and their account numbers. The Account Log shall be locked in a secure location.

P-Card Account Files

P-Card account files for all cardholders are kept electronically on the college's network. Only the P-Card Administrator & Executive Director of Business Operations has access to P-Card account files. P-Card account files are subject to auditing by the Executive Director of Business Operations at any time.

Key Contacts

P-Card Administrator

Pam Olsson
Purchasing Agent
Business Office
222-6162
olssonp@carteret.edu

Secondary P-Card Administrator

Jeff Goduti
Executive Director of Business Operations

Business Office
222-6161
godutij@carteret.edu

Appendix

P-Card Application and Agreement Form



I hereby request a CCC Procurement Card (P-Card). As a P-Card cardholder, I agree to become familiar with the State of North Carolina and CCC's purchasing policies and procedures including the CCC P-Card Policy and Procedures Manual.

Employee Name (Print) _____ Employee ID Number _____ Signature & Date _____

Department _____ Building and Room Number _____ Phone _____

Supervisor's Name (print): _____ Signature & Date: _____

VP of Division's Name (print): _____ Signature & Date: _____

VP of Finance and Administrative Services : _____ Signature & Date: _____

Complete & Sign This Section When You Pick-Up Your P-Card:

Based on the training that I received on _____, I understand and agree to comply with all provisions of CCC's P-Card Policy & Procedures Manual and the following terms & conditions:

- I will be making financial commitments on behalf of CCC and obligating CCC to make payments for purchases made on my P-Card.
- I understand that CCC is liable for such transactions and that CCC reserves the right to suspend or revoke my P-Card at any time for any reason deemed necessary by CCC.
- If I am placed on probation for any reason, my P-Card privilege will be suspended immediately.
- I will adhere to CCC's and the State of North Carolina's purchasing policies for seeking competition and using state term contracts when available.
- I will make decisions that are in the best interest of CCC and strive to seek the best source available to provide the goods and services required to carry out my responsibilities at CCC.
- The CCC P-Card shall be used only for approved purchases required to conduct business at CCC, and I will not use it to make any personal purchases.
- The CCC P-Card Administrator will audit my monthly Statements of Account and will recommend appropriate action regarding unauthorized purchases or other purchasing discrepancies.
- Failure to comply with all applicable policies and procedures may lead to the suspension or revocation of my P-Card privileges or other disciplinary action.
- I agree to return my P-Card to the P-Card Administrator immediately upon request or upon termination of my employment at CCC.
- If my P-Card is lost or stolen, I agree to report immediately such loss to the issuing bank and to the CCC P-Card Administrator.

Signature: _____ Date: _____ P-Card Account Number: _____

P-Card Receipt Exception Form



Instructions: Use this form when a receipt was not provided after a transaction or when a receipt was lost. Please complete and return the form to Purchasing.

1. Cardholder Name: _____
2. Work Number: _____
3. Supervisor: _____
4. Department: _____
5. Transaction ID: _____
6. Transaction Date: _____
7. Posting Date: _____
8. Amount: _____
9. Merchant Name: _____
10. List Items Purchased: _____
11. Indicate reason receipt was unavailable: _____

I certify that the referenced transaction is a valid purchase.

Signature: _____ Date: _____

P-Card Monthly Reconciliation Form



Instructions

Each month every P-Card cardholder will receive a Monthly Statement of Account from the issuing bank (Bank of America). Each cardholder must reconcile the monthly statement with receipts, credit memos, and other relevant purchase documentation. The cardholder must complete the Monthly Reconciliation Form; his/her supervisor must review and approve it, and then submit it to the **P-Card Administrator** no later than the **10th of the month**. Cardholders who are delinquent in submitting their Monthly Reconciliation Form, monthly statement, and supporting documentation, may be subject to suspension or revocation of their P-Card privileges and/or other disciplinary action as deemed appropriate.

Monthly Reconciliation Form Procedure

1. **Complete the Spreadsheet:**
 - The p-card administrator will send a spreadsheet with your monthly statement.
 - If you have uploaded and allocated your transactions in WORKS, your spreadsheet will be complete. If you have not, you will need to do so immediately. Once you have allocated and uploaded all receipts, notify P-Card Administrator to resend spreadsheet.
2. **Submit for Approval:**
 - Forward the completed spreadsheet, receipts, and signature page to your supervisor.

- Supervisor approves and sends to the division VP.
 - Final approval by the VP of Finance and Administrative Services.
 - VP forwards to the p-card administrator for processing.
3. Have your supervisor sign and date. Supervisor approval is required before submitting the Monthly Reconciliation Form to your Division VP and the VP of Finance & Administrative Services.
 4. Forward the completed Monthly Reconciliation Form with the Monthly Statement of Account and Receipt file to the P-Card Administrator no later than the **10th of the month**.
 5. Any questions regarding this form should be directed to the P-Card Administrator.