The P-Card Does Not replace the purchase order procedures. The first thing that must be checked is that you have the funds in your account to cover the purchase. Your P-Card purchase will not be deducted from your account until the next month billing cycle so you are responsible for keeping a detailed up to date ledger recording all debits and credits.

The Cardholder may pick up supplies or services, or place an order for these by telephone, facsimile or electronically. Internet purchases must be made over a secured transmission. The supplies or services must be immediately available for pick up, shipped or delivered within the monthly billing cycle. The order should not be placed without this assurance. No back ordering is allowed when using the P-Card.

**TELEPHONE ORDERS:** The Cardholder must confirm that the vendor will charge the P-Card when shipment is made so that receipt of the supplies may be certified on the weekly statement. This is also a requirement of the vendor's contract with MasterCard.

**DOLLAR LIMITS:** A purchase may be made up of multiple items, but the total invoice (including shipping) cannot exceed Cardholders single purchase limit. Charges for purchases shall not be split to stay within the single purchase limit. Splitting charges will be considered abuse of the P-Card Program. All purchases must comply with the stated mandated quote/bid threshold (See Board Policy 610), this includes splitting charges to avoid meeting the quote/bidding thresholds.

**PROHIBITED PURCHASES:** The P-Card is to be used for Quakertown Community School District authorized purchases only. The P-Card cannot be used for any personal use.

The following supplies and services *shall not be purchased* with the P-Card:

* Personal Items
* Cash Advances
* Gas and Oil Products
* Personal Travel
* Personal Meals or Entertainment
* Building Repairs
* Telephone Calls
* Capital Equipment
* Medical Services
* Legal Services
* Cellular Phone
* Personal Gifts
* Federal or State funded projects
* Any other restrictions that may be placed by the Business Office

Some cards may not have such restrictions if it is deemed to be in the District's best interest. Such a determination requires approval by the Business Office.

**SALES & USE TAX:** The District is exempt from paying any State of Pennsylvania (and generally all other states’) sales and/or use tax, even if the purchase is made with the Purchasing Card. The District's sales tax exemption number is printed on the P-Card. It is the responsibility of the Cardholder to make the vendor aware that the sale transaction will be tax-exempt prior to processing the sale.
If the vendor charges sales tax, the Cardholder must contact the vendor and obtain a credit equal to the amount of the sales tax. Do not permit the vendor to issue cash to settle a sales tax error. If you have a problem with any vendor about sales or any other tax, please contact the Business Office.

DOCUMENTATION: For all transactions, the Cardholder must retain the original customer's copy of the charge slip, along with the detail receipt, which identifies every item purchased and the corresponding item cost. For telephone orders, the Cardholder must retain the receipt and/or packing slip. The Cardholder must also write the account number, or a narrative description of the account/project to be charged, on a sheet of paper and attach the receipt.

MISSING DOCUMENTATION: Where supporting documentation is missing, the Cardholder must contact the vendor and request a duplicate receipt. If the Cardholder is still unable to obtain documentation, they must contact the Business Administrator. Failure to provide adequate documentation will result in disciplinary action and employees may be required to make payment for such transactions.

CREDIT LOG: The Cardholder must keep a Credit Log of items returned to the vendor to verify credit is received for returns. Reductions in a Purchasing Card sale amount due to mistake decrease in quantity, price discount, or erroneous charging of sales tax must also be noted on the Credit Log.

P-CARD LOG: Employees requesting to use the P-Card must contact the Building/Department Secretary to check availability of the card. The Building/Department Secretary must check the account balance in KeyNet, maintain a log of who requested to use the P-Card, location of where purchases are being made, date it was signed out and date returned. The P-Card must be returned 24 hours from the time it was signed out except Fridays (it must be returned by the end of the school day). P-Cards cannot be signed out over the weekend, without prior approval of the cardholder.

DENIED PURCHASE: The Cardholder must report a denied point of sale or other rejected purchases to the Secretary/Account Clerk who must then advise the Business Office of any known denied P-Card purchase. Information to be provided includes Cardholder name and account number, vendor and date of declined sale. The Business Office shall inquire into the denied sale, take appropriate action and report back to the Secretary/Accounting Clerk. If a vendor refuses to accept a P-Card, the Cardholder should report this fact to the Secretary/Account Clerking, who will forward this information to the Business Office. District purchasing procedures apply to the P-Card as well. If you have any questions, please contact the Business Office (x2032) prior to purchase.

FUNDING: Sufficient funds must be available in the account you intend to use and you are responsible for keeping accurate records. If the account has insufficient funds a budget transfer must be made prior to any transaction.

Use of the P-Card does not relieve you from complying with Federal, State, Local laws, Statutes, regulations, or District policies and procedures.

For every purchase made, the respective Cardholder must be prepared to substantiate necessity or official use. Misuse of the P-Card shall be subject to the immediate revocation of P-Card privileges. The respective Building Principal, Business Office and Human Resources Department will handle resolution of situations involving improper use of the P-Card.

QUESTIONS: Anything you are unsure of regarding P-Card procedures should be directed to the Business Office at (215) 529-2032.