



ECSU

ELIZABETH CITY STATE UNIVERSITY

FOUNDED 1891

PURCHASING CARD MANUAL

JANUARY 30, 2025

TABLE OF CONTENTS

Introduction	1
❖ General Overview	1
❖ Welcome to the ECSU P-Card Program	1
❖ Cardholder Benefits.....	1
General Information.....	2
❖ Cardholder Liability.....	2
❖ Cardholder Eligibility	2
❖ Card Security	2
❖ Roles and Responsibilities	2
Cardholder.....	3
Coordinator (If Applicable)	3
Department Head/Dean/Vice-Chancellor	4
P-Card Administrator.....	4
Chancellor (or DESIGNEE).....	5
P-Card Administrative staff training	5
Review of P-Card policy.....	5
Delegation of authority	5
General Card Processes.....	5
Card Usage.....	5
❖ How to Obtain a P-Card.....	6
❖ Required Training after you obtain your card	6
❖ Card Changes.....	7
❖ Card Inactivity.....	7
❖ Lost or Stolen Card	7
❖ Cardholder Employment Changes.....	7
❖ PIN Number Reset	7

- General Purchasing Guidelines..... 7
 - ❖ Allowable and Non-Allowable Card Purchases 8
 - ❖ Catering / Food Items..... 9
 - ❖ IT Approval 9
 - ❖ Split Transactions 10
 - ❖ Sales Tax Exemption 10
 - ❖ Debarred Vendors and the Iran Divestment Act 11
 - ❖ Travel Charges 11
- How to Make a P-Card Purchase 11
 - ❖ Card Purchase Steps 11
 - ❖ Purchases by Email 12
 - ❖ Purchases by Internet..... 12
 - ❖ Merchandise Return 12
 - ❖ Central Receiving..... 13
- Documentation & Reconciliation (Coordinator Responsibilities) 13
 - ❖ Overview 13
 - ❖ Understanding Reconciliation 13
 - ❖ Disputed or Fraudulent Charges..... 14
 - ❖ Transaction Sweep and Payment Process 14
 - ❖ Unapproved Transaction Sweep..... 15
 - ❖ Receipt Retention..... 15
- SPECIAL NOTES 15
- Compliance Assurance 16
 - ❖ MISUSE OF CARD 16
 - ❖ Infractions 16
 - ❖ Criminal Activity..... 17
- Appendix I: Purchasing Card Contact List 18

Appendix II: Purchasing Card Resources..... 18

Appendix III: Document Revision History Log..... 19

INTRODUCTION

❖ GENERAL OVERVIEW

Elizabeth City State University's (referred to as ECSU) Purchasing Card (also known as P-Card) enable Departments to make small purchases more quickly and efficiently by minimizing paperwork and processing time. The purpose of this program is to establish a more convenient efficient, and cost-effective method for departments to purchase small dollar goods. The P-Card is the preferred method of payment for purchases up to \$4,999.99. This program gives the Cardholder the power to purchase goods, services on behalf of the university. This card does not affect the Cardholder's personal credit, the credit liability rests with the university instead of the individual.

The P-Card represents ECSU's trust in you as a responsible employee who will safeguard and protect university assets. As a cardholder, you assume the responsibility for proper use of your card. **Card purchasing does not change or alter current purchasing policies and departmental approval processes. Your card serves only as an optional method of payment.**

The P-Card is the property of ECSU and must be surrendered immediately upon request for any reason by an authorized person (such as the department head or the P-Card Administrator).

This reference guide will provide you with the details of the program, including general information, card issuance, card processes, purchasing guidelines, and documentation requirements. It is important to read the following information carefully, as cardholders, coordinators, and department heads / deans are responsible for adhering to the established policies and procedures.

This policy has been revised to incorporate UNC Policy 1300.7.2[R] "Regulation on University Procurement and Purchasing Card Programs", which was adopted on 11/7/24.

❖ WELCOME TO THE ECSU P-CARD PROGRAM

The ECSU P-Card Program is designed to simplify purchasing and payment processes for selected low dollar, high volume business commodities and services. The program maintains accountability while reducing the cycle time and administrative burden of purchasing procedures such as purchase requisitions/orders, direct pay requests, and expense reimbursements. The card is issued by Bank of America and is widely accepted by vendors that support Visa card purchases. The program provides the following benefits to cardholders and the University.

❖ CARDHOLDER BENEFITS

- ❖ Ease of purchase because the Visa Card is accepted virtually anywhere
- ❖ Significant cost savings in the purchase-to-pay cycle
- ❖ Increased expense analysis power

- ❖ Transaction reporting is provided daily
- ❖ Fewer check transactions to multiple vendors; the university pays BOA monthly payments for P-card charges
- ❖ The university has full dispute rights and corporate liability for all purchases
- ❖ Provides increased security on purchases by restricting inappropriate Merchant Category Codes (MCC)
- ❖ Eliminates need for reimbursement of personal funds used for business purchases
- ❖ Provides convenience, security, and flexibility to make small dollar purchases
- ❖ Gives employees choices and immediate access to goods and services

GENERAL INFORMATION

❖ CARDHOLDER LIABILITY

The Purchasing Card is a corporate charge card that does not affect the Cardholder's personal credit; however, it is the Cardholder's responsibility to ensure the card is used only to make purchases at the request of, and for the legitimate business benefit of Elizabeth City State University. The Purchasing Card must be used in agreement with policies and procedures established by ECSU for the procurement of goods and services. Employees who are found to have inappropriately used their Purchasing Card will be required to reimburse ECSU for all costs associated with such improper use.

❖ CARDHOLDER ELIGIBILITY

Eligibility for the Purchasing Card program is limited to full-time faculty and staff of Elizabeth City State University who purchases goods or services on behalf of the University on a recurring basis. An exception to this requirement may be granted only by the Chief Procurement Officer, and only for extenuating circumstances, in a writing signed by the Chief Procurement Officer. Students, contractors, consultants, and visiting faculty are not eligible to receive a card. A P-Card application may be refused at the discretion of the Program Administrator, if the employee has committed a past procurement policy violation.

❖ CARD SECURITY

As a Cardholder you assume personal responsibility for the protection and proper use of your card. Follow the points below to assure card security.

- ❖ While in your possession, always keep the card in a secure place, just as one would a personal credit card. Treat the card like cash.
- ❖ A P-Card can only be used by the person to whom the card has been issued. Never lend your card to another person or use another employee's P-Card.
- ❖ Convey your card number to the vendor only through a secure web site, telephone, or in person. **Never include your card number in an email.**
- ❖ Maintain receipts in a safe place until they are submitted to the Coordinator or Department Head / Dean as documentation. Turn receipts into Coordinator **immediately** after purchase.

❖ ROLES AND RESPONSIBILITIES

University employees and management play key roles to support the purchasing card program. A summary of roles and responsibilities follow.

CARDHOLDER

- Ensure compliant use of the P-Card according to university purchasing guidelines, the P-Card Manual, and State Purchasing and Contract guidelines.
- Maintain the card in a secure location while not in use. Turn all receipts into the Coordinator as soon as possible after the transaction is completed.
- Never allow anyone else use of the P-Card assigned to you.
- Obtain an **ITEMIZED** receipt for each purchase, which includes the vendor name, date of purchase, item description, and total amount of purchase. This also includes any applicable shipping and handling fees and taxes.
- Ensure transactions are not split to circumvent spending limits or university guidelines.
- Ensure that invoices that are paid are not more than a month older than the invoice date.
- Ensure NC Sales and Use Tax is not charged on purchases. P-Card holders should carry a copy of the tax-exempt letter with them to present to retailers when needed.
- Review the purchase and denote “**116-13**” on the receipt if you used this General Statute as an exemption from buying off of State Contract. In order to use this exemption, the following **MUST** apply:
 - **Pricing:** If the price is lower elsewhere, please take advantage of the lower price and attach proof for the P-Card transaction.
- Other allowable exceptions for purchasing off of State Contract that **MUST** be notated on your transaction include:
 - **Timing:** If the State Contract vendor cannot provide the items in the timeframe necessary to meet the department needs. Again, proof from the vendor (such as an email) must be provided.
 - **Urgent Need:** The items are needed now, and cannot wait for the delivery timeframe specified by the vendor. You must make a notation as to the urgency on your receipt.
 - Need for a specific item / brand not available on State Contract – **Standardization and Compatibility** must be noted on the receipt.
- Submit original receipts to the Coordinator (if applicable) with clear explanation of purchase.
- Assist the Coordinator with resolution of billing discrepancies, disputes, and credits.
- Contact Bank of America or the P-Card immediately if your card has been lost or stolen.
- The cardholder shall complete training regarding use of the P-Card at least every other year. Additional information can be found in the section for P-CARD Administrative Staff Training.

COORDINATOR (IF APPLICABLE)

Departmental Coordinators have the responsibility of collecting receipts and documentation from P-Card charges for their department. They are also responsible for ensuring compliance to P-Card policies and procedures as well as the weekly rollover and reconciliation.

- Ensure compliant use of the P-Card by all Cardholders assigned to your location by reviewing the purchases on a weekly basis during reconciliation and notifying the P-Card of any discrepancies.

- Collect original receipts from the Cardholder and electronically attach them to the transactions in the *Works™* system by using the Receipt Imaging process.
- Compares receipts with the electronic transactions recorded in *Works™*, the Bank of America P-Card management system.
- Completes the following for each receipt:
 - Ensure the item listed in the *Works™* system matches the item purchased, the amount charged and the vendor name on the receipt.
 - No NC Sales & Use tax was charged
 - Legible receipts are scanned and uploaded for attachment to the transactions – **make sure all details are visible when scanning documents**
 - Clear description of the item(s) purchased
 - Correct Fund and Account codes are used
 - State Contract, IT / GA, or Cooperative Contract Number is notated for each applicable transaction
 - Exemption 116-13 is listed and supporting documentation is attached when appropriate
 - Sign-off is complete
- Resolves discrepancies with the Cardholder when necessary.
- Ensures that the P-Card is used in compliance with university purchasing guidelines, the P-Card Manual, and State Purchasing and Contract guidelines.
- Make sure that the Cardholder has not split any transactions to circumvent spending limits or the university guidelines.
- Approve transactions in *Works™* daily.
- Complete and submit a P-Card Change Form if an employee transfers to another department or has terminated employment.

DEPARTMENT HEAD/DEAN/VICE-CHANCELLOR

- Provides fiscal oversight and management of business operations within his or her department.
- Selects department employees for participation in the Elizabeth City State University P-Card Program based upon business need and the ability to fulfill program requirements.
- Accounts for the use of the P-Card in their department, taking appropriate action with departmental staff when required.

P-CARD ADMINISTRATOR

- Provides program management and oversight
- Receive and review P-Card holder applications
- Develops and delivers effective training for users
- Ensures program compliance and quality assurance
- Review transaction limit exceptions for disposition by the Chief Procurement Officer
- Ensure transaction limit and merchant category code controls are activated

- Enforces Elizabeth City State University Policy on P-Card fractions for Purchasing Card cardholders who violate their cardholder agreement by not complying with the terms and conditions regarding use of their P-Card.
- Promotes an accurate P-Card program by working with departments to minimize violations and infractions of card usage
- Ensure transaction limit and merchant category code controls are activated
- Review payments of monthly P-Card bills
- Disburse P-Cards and ensure P-Cards are deactivated for P-Card holders who no longer meet the requirements of this regulation, their cardholder Agreement, or applicable state law
- Enforce P-Card holder terms and conditions
- Responsible of updating manuals, policies, and procedures

CHANCELLOR (OR DESIGNEE)

- Shall ensure the institution has Reconciliation Staff (“Staff”) to review, reconcile, and approve P-Card expenditures prior to payment of the monthly bill by the Administrator.

P-CARD ADMINISTRATIVE STAFF TRAINING

- At a minimum, P-Card Program Personnel, including the Administrator and Staff, *shall* complete P-Card training every other year.

REVIEW OF P-CARD POLICY

- At a minimum, each institution’s P-Card policy shall be reviewed annually by the institution’s Chief Financial Officer and Chief Procurement Officer, making revisions as needed.

DELEGATION OF AUTHORITY

- Any delegations of administrative authority for the P-Card program must be made in writing.

GENERAL CARD PROCESSES

CARD USAGE

THE CARD IS FOR BUSINESS USE ONLY. PERSONAL USE IS NOT ALLOWED.

Your P-Card can be used for any allowable Elizabeth City State University business expense with vendors that accept Visa credit cards. The card can be used in-store, by phone, or via the internet. Personal use of the card is not allowed and will be considered as terms for card revocation as well as employee disciplinary action. The P-Card is not to be used for travel and/or travel related purposes.

Transaction Dollar Limits: Transaction limits are set at **\$4,999.99** per transaction and shall not exceed \$5,000 per transaction and \$25,000 per month unless an exception is approved in writing, by the Chief of Procurement Officer. The Cardholder should be aware that splitting transactions in order to remain within the transaction limit is prohibited.

A P-Card may only be used by the person to whom the card has been issued. Do not allow anyone else to have access to your PCard.

All P-Cards issued by the University contain standard industry restrictions against the purchase of certain commodities unless an exception has been requested and approved. Attempts to process transactions for these commodities will result in a declined transaction. If an attempted purchase is declined, please log into Works® and check your Account authorization log for additional information. Three (3) consecutive card declines may result in a hold placed on your P-Card.

The most common reasons for the P-card to be declined include:

- ❖ Credit limit exceeded
- ❖ Incorrect expiration date
- ❖ Incorrect card number
- ❖ Restricted vendor by MCC code
- ❖ Single transaction limit exceeded
- ❖ Incorrect CVC Code (three-digit number on the back of card)

❖ HOW TO OBTAIN A P-CARD

Employees recommended for participation in the Purchasing Card Program must complete a Purchasing Card Application. The University accepts liability for all allowable purchases made with the Purchasing Card. Therefore, each new Cardholder must complete the Purchasing Card (P-Card) Training and pass the training quiz with 100% before their card is issued, to ensure understanding of P-Card policies and procedures.

The Purchasing Card Application must be completed and signed by the cardholder, coordinator (if applicable) and department head before the card can be ordered. The cardholder, coordinator (if applicable) and department head are required to successfully complete procurement card training before card issuance, successful completion of training requires a 100% percent accuracy rate. The exam assesses the knowledge of procurement card policies and procedures.

After successfully completing the P-Card Application and Training, the P-Card is ordered and should arrive within 3 to 5 business days. Once the P-Card arrives and the P-Card Administrator will notify the Cardholder via email to set up an appointment to pick up the card. When the employee arrives to obtain the PCard, they will have to present proof of identification. Card Changes - Employee Name Change, Organization and Fund Code Changes, and Approver Change. It is the responsibility of each Cardholder to activate their card and select a PIN.

Steps for obtaining a P-Card can be located on the Purchasing SharePoint Page: [PURCHASING \(sharepoint.com\)](#)

❖ REQUIRED TRAINING AFTER YOU OBTAIN YOUR CARD

All existing P-Card holders, *shall* complete the required training covering the use of the card and all applicable restrictions and pass the associated quiz at least every other year. The P-Card Administrator or a designee will contact you in writing

to inform you that it is time for you to complete your mandatory every other year training and quiz. You will be given 30 calendar days from the date of the contact to complete your training and quiz. If you have not completed your training and quiz during this 30 day window, your card will be immediately suspended until you have met the every other year training and quiz requirements.

❖ CARD CHANGES

To report a legal name change, and change departments, or change the coordinator, complete a [Purchasing Card Change Form](#) located on the Purchasing SharePoint Page.

❖ CARD INACTIVITY

In the event a card is inactive for **one year**, the Purchasing Card Administrator will review the card for possible cancellation. The Cardholder or his/her P-Card approver must provide a written justification for the P-Card to remain open. Justification may be sent to the P-Card Administrator.

❖ LOST OR STOLEN CARD

If you believe your card has been lost or stolen, immediately report it to Bank of America at 1-877-451-4602. Customer assistance is available 24 hours a day. Immediately after reporting to Bank of America, notify the P-Card Administrator. It is extremely important to act promptly in the event of a lost or stolen card to avoid company liability for fraudulent transactions.

If it is a normal workday, and between the hours of 8am and 5pm, please contact the Purchasing Department and we will be able to assist you with getting the account closed and a new card issued.

A card that is subsequently found after being reported lost should be sent to the P-Card Administrator.

❖ CARDHOLDER EMPLOYMENT CHANGES

If you leave the university, your P-Card must be returned to the P-Card Administrator or to Human Resources during your exit interview

If you transfer to a different department and your new position requires the use of a P-Card, submit a Purchasing Card Application and Agreement listing your new department information.

❖ PIN NUMBER RESET

Call 1-888-233-8855 and follow the voice prompts to set your PIN. You will be asked to enter your 16-digit account number (this is your card number), Verification ID and phone number associated with your card. If you do not know your verification ID, please contact the P-Card Administrator for this information.

The phone number associated with your card is 252-335-3492.

GENERAL PURCHASING GUIDELINES

❖ ALLOWABLE AND NON-ALLOWABLE CARD PURCHASES

Listed on the next pages are two charts as a quick **guide** for allowable and non-allowable expenses; however, the charts are not a comprehensive list. If you should have any questions, please contact the P-Card Administrator for assistance.

ALLOWABLE EXPENSES ON THE ELIZABETH CITY STATE UNIVERSITY PURCHASING CARD

SUPPLIES AND MATERIALS	SERVICES
<ul style="list-style-type: none"> ❖ Magazine, Journal and Newspaper Subscriptions for the current year ❖ Promotional Items ❖ Catering / Food Items – from an ITF Fund Only – NO STATE FUNDS. (SEE CATERING SECTION) ❖ Second Hand / Used Equipment (Auction sites such as E-bay, – allowed with prior approval from Purchasing) ❖ Computer supplies and peripherals (cables, modems, flash drives, printers, memory) (SEE IT APPROVAL SECTION) ❖ Software and upgrades (SEE IT APPROVAL SECTION) ❖ Classroom Items / Supplies ❖ Janitorial Supplies ❖ Repair Parts / Supplies * ❖ Office Supplies (State Contract 615A, FSI) ❖ Motor Vehicle Repair Parts / Supplies ❖ Generic Parts and Tools 	<ul style="list-style-type: none"> ❖ Advertising (internet, newspaper, periodicals) ❖ Conference Booth and Space Rental ❖ Required Professional Licensure (Medical, etc.) ❖ Webinars / Teleconferences ❖ Professional Development ❖ Registration Fees for Conferences / Seminars and Training Material (registration that does not involve overnight travel) ❖ Express Mail Service and Freight ❖ Laundry Services ❖ Memberships – must be University / Job related and benefits the University. ❖ Auto Repair Services – estimated to be below \$5000 ❖ Automobile Towing ❖ Car Washes – for University owned vehicles.
<p>*IF A FACILITY RELATED REPAIR, THEN YOU MUST CONTACT THE FACILITIES MANAGEMENT DEPARTMENT FOR APPROVAL AND SUBMIT THEIR APPROVAL WITH THE RECEIPT FOR DOCUMENTATION PURPOSES.</p>	

NON-ALLOWABLE EXPENSES ON THE ELIZABETH CITY STATE UNIVERSITY PURCHASING CARD

SUPPLIES AND MATERIALS	SERVICES
<ul style="list-style-type: none"> ❖ Alcohol or Tobacco Products ❖ Cash or Cash Advances ❖ Gift Card and Certificates ❖ Cell phones or plan expense ❖ Hazardous Materials / Radioactive Materials (e.g., cylinder gases, radioactive materials) ❖ Fuel ❖ Recurring Charges (a purchase that automatically re-bills the card on a monthly / annual basis) 	<ul style="list-style-type: none"> ❖ Service Contracts – where ANY type of agreement or contract must be signed and MUST BE APPROVED BY PURCHASING PRIOR TO THE TRANSACTION! *** All signed agreements must be routed through Purchasing. ❖ Paying Invoices AFTER Goods / Services have been received – P-Card must be charged immediately upon placing your order ❖ Travel Expenses (Hotel, Airfare, Car Rentals, etc.) ** No restaurant meals allowed on P-Card for Students or Employees. ** ❖ Insurance Premiums, Co-pays or Deductibles ❖ Lease Agreements ❖ Rentals - Recurring (equipment, vehicle, etc.) ❖ Maintenance Agreements ❖ Purchases with Capital Funds ❖ Class Registrations that are Tuition / College based

❖ CATERING / FOOD ITEMS

Catering is an allowable expense on your purchasing card for Faculty, Staff and Students from an Institutional Trust Fund (ITF) ONLY – **NO STATE FUNDS**. The transaction must be charged to the P-Card immediately after the event ends. If another department is paying for the event, the invoice will need to be sent to that department for payment with their P-Card. This refers to any vendor that offers catering services. A listing of all invited to the event must be attached – a “sign-in” sheet is not required. **DINE- IN/RESTAURANT MEALS ARE NOT ALLOWED** on the P-Card. Food purchases must be delivered, catered, or take-out.

Contracts are required and must be fully executed for all catered events provided by outside vendors. University generated contracts will be signed by the vendor’s representative and an authorized campus official with delegated signature authority to bind the University. All contracts are subject to the State’s procurement statutes and these agreements are addressed in the same manner as standard goods and services purchases. This means that all competition thresholds and Waiver of Competition justification requirements still apply.

Aramark payments made within one week of the invoice date is allowable.

❖ IT APPROVAL

Many of the items purchased for use in conjunction with your computers and laptops require IT approval for purchase (software, peripherals, etc.). Please ensure that you contact IT for all purchases that relate to these types of items. You should attach a copy of their approval to your P-Card transactions. **PCs and tablets cannot be purchased with your P-Card.**

There are a few exceptions, where IT approval is **NOT** required, and they are listed below. These are the **only exceptions**:

- Keyboards (wired & wireless)
- SD / Memory Cards
- Flash Drives
- Desktop Speakers
- Toner Cartridges
- Computer Mouse
- Replacement cords, cables and chargers

❖ SPLIT TRANSACTIONS

A split transaction occurs when you split a purchase to stay within the dollar limits of your card (per transaction, day, or month), or to avoid bid processes. Splitting transactions is strictly prohibited. Care should be taken by the Cardholder to avoid the appearance of such.

Examples of split transactions are noted below. If you are uncertain as to if a transaction would be considered “split,” contact the Purchasing Card AdministratorAdministrator, prior to purchase.

- A Cardholder purchases similar items that cost a total of \$5,200. The sale is divided into separate transactions of \$2,500 and \$2,700. This is considered a split transaction to avoid exceeding the transaction limit and is not allowed.
- A Cardholder purchases an item on Monday, which costs \$5,400 and pays the vendor \$4,900. The remaining \$500 is paid on Friday. The \$5,400 purchase has been divided into two transactions. This is considered a split transaction to avoid the bidding process and is not allowed.
- If two Cardholders split a purchase of \$6,000 and put \$3,000 on each card; this is considered a split transaction to avoid exceeding the transaction limit and is not allowed. The order needs to be reviewed to determine if a Purchase Order is needed or if it needs to be processed through the bid form.

❖ SALES TAX EXEMPTION

The university is a tax-exempt entity and is not required to pay North Carolina sales and use tax on goods.

When working with vendors, the Cardholder should make them aware of the exemption by providing a copy of the Tax Exemption Letter. P-Card Cardholders are responsible for ensuring that no sales tax is charged to the P-Card for applicable purchases in North Carolina. Cardholders should avoid using vendors who refuse to remove North Carolina sales tax. This exemption applies to the purchase of goods and services. In addition, the tax exempt number is printed on the P-card.

Verify that the receipt does not include a charge for NC Sales and Use Tax before you leave the store. If it does, provide the vendor with the tax-exempt number again and ask for a credit to be issued before leaving the store.

- Accountholders should be aware that the University is NOT exempt from:
 - Prepared food and beverage taxes levied and administered by various local governments in the State.
 - State sales taxes levied on electricity and/or local, private, or toll telecommunication services.
 - Occupancy taxes.
 - Highway use taxes paid on the purchase, lease, or rental of motor vehicles.
 - Merchandise paid for and received in another state.

- Scrap tire disposal tax on new tires.
- White good disposal tax on new white goods

❖ DEBARRED VENDORS AND THE IRAN DIVESTMENT ACT

The State of North Carolina keeps a listing of Debarred Vendors. No State agency is allowed to conduct business with any vendor listed on the Debarred Vendor Listing.

All P-Card Cardholders should check this listing BEFORE placing a P-Card order with them to ensure compliance with this mandate.

As of February 26, 2016, the State of North Carolina enacted the Iran Divestment Act (N.C.G.S. 147-86.55-69). This act prohibited the purchase of any good or service from companies that are known to conduct business with Iran.

The forms, entitled Final Divestment List and Parent and Subsidiary List must be reviewed before a purchase is made to ensure the chosen vendor is not listed. If the vendor is not listed on either list – the purchase can continue. If, however, the vendor is listed on either list, you will need to stop and find another vendor. It works the same way the current “NC Debarred Vendors’ List” works.

The link for the NC State Treasurer’s Iran Divestment site can be found here: <https://www.nctreasurer.com/inside-the-department/OpenGovernment/Pages/Iran-Divestment-Act-Resources.aspx>

❖ TRAVEL CHARGES

Please Contact the Travel Department for all your travel needs.

HOW TO MAKE A P-CARD PURCHASE

This section addresses the application of the general purchasing guidelines to P-Card transactions. This section will address purchasing with the P-Card, by Internet, by email, and return of goods.

❖ CARD PURCHASE STEPS

To make a P-Card purchase, follow the steps below. If in doubt about any part of the process, contact the P-Card Administrator for clarification.

1. Follow the internal procedures of your department to determine if a purchase is required and authorized.
 - a) Check State and System Office (SO) Bid Contracts
 - b) Check the Debarred Vendors Listing
 - c) Secure IT, Facilities, or Purchasing approval, if required
2. Tell the vendor you are making the purchase on behalf of Elizabeth City State University and that we are exempt from NC Sales and Use Tax. Provide vendor with a copy of the Tax Exemption Letter. A copy of the text exempt letter can be found on the Purchasing SharePoint Page.
3. Obtain an itemized receipt (must list item description, quantity, price and total purchase price) from the vendor. Packing slips are only acceptable if all required information is included.

4. If goods are to be delivered, provide the vendor your name, department, phone number, and complete delivery instructions. Items must be shipped directly to ECSU campus.

John Doe

Lane Hall/Room 102

Elizabeth City State University

1704 Weeksville Road

Elizabeth City, NC 27909

5. Immediately notate receipt with applicable State / System Office Contract information, and detailed reason for your purchase. Turn the form into your department coordinator along with any required supporting documentation.

❖ PURCHASES BY EMAIL

A purchase by email is not an approved purchasing method at Elizabeth City State University. For security purposes, P-Card numbers should never be sent via email to a vendor or anyone else. Electronic correspondence regarding the purchase can be sent to your email, just ensure no account numbers are present in the email.

❖ PURCHASES BY INTERNET

On-line purchases must be made with vendors who use a Secure Sockets Layer (SSL) browser session. To confirm that a secure area has been accessed, look for “https” (denoting a secure site) in the web address. A closed lock usually appears to the right of the web address or at the bottom right-hand side of the screen when you are asked to enter your card number. If a secure browser identifier is not readily apparent to you, do not utilize the internet to make the purchase as the security of your card could be jeopardized.

❖ MERCHANDISE RETURN

Items purchased with the P-Card will periodically need to be returned. When this occurs, a vendor typically generates a Return Materials Authorization (RMA) number and issues a credit upon receipt of the goods. Make certain to document the RMA number and keep the credit memo to use in the P-Card documentation.

When receiving goods that you may need to return, consider the items below.

- Always retain boxes, containers, special packaging, and packing slips, until certain that you are going to keep the items. Items that are fragile or computer-related generally cannot be returned without the original packing materials.
- Read all enclosed documents carefully. Often a critical phone number and other instructions about how to return items are included.
- Contact the vendor and obtain a Returned Materials Authorization (RMA) number for the return.
- To facilitate the return of goods, follow vendor shipping instructions, if applicable.
- In some cases, you may encounter a restocking fee. The P-Card may be used to pay this fee as long as it does not exceed any of the card limits.

❖ CENTRAL RECEIVING

All purchases made with a P-card should be shipped to a campus address (e.g., Attn: John Doe/Barnes Hall/Room 102). Any shipment to a location(s) other than the university requires prior written approval via an email from the program administrator or program manager. The email approval must be attached to the transaction in Works® as part of the required expense documentation.

If the purchase cannot be shipped directly to the cardholder's university address, the purchase must be shipped to:

Central Receiving Department
Thomas Jenkins Building
Elizabeth City State University
1704 Weeksville Road
Elizabeth City, NC 27909

DOCUMENTATION & RECONCILIATION (COORDINATOR RESPONSIBILITIES)

❖ OVERVIEW

Once the weekly period is over:

- P-Card transactions must be signed off on/approved in Works™ by Wednesday of each week by 12:00 p.m..
- The cardholder/reconciler is required to review transactions electronically, edit fund and account allocations, upload all required documents (receipts, etc.) and include comments if needed.
- If the coordinator is not available, the back-up coordinator has the responsibility of signing off in Works and completing transactions

You must retain an electronic copy of all required documentation related to each Purchasing Card transaction. Transaction reviews will be conducted by your Program Administrator and/or Internal Audit to assure compliance with all program requirements.

❖ UNDERSTANDING RECONCILIATION

You will receive daily automated email notifications from the BAML Works® system containing a list of transactions pending action. Each new transaction triggers an initial notification, and reminders are sent 10 and 5 days prior to the end of the billing cycle. Clicking on the email link will prompt you to log in to BAML Works® where you can access "Action Items" on your dashboard.

Reconciliation responsibilities consists of:

CARDHOLDERS

- Confirming default/auto-matched allocations and updating as needed.

- Uploading receipts and providing a business justification for each purchase transaction in Works®
- Signing off on transactions, which routes the document to the Group Approver for the account.
- Resolving all Flagged transactions requesting additional action from the Group Approver.

If an Cardholder cannot fulfill their duties in Works®, their department must assign a Group Proxy Reconciler to act on their behalf. Group Proxy Reconcilers are responsible for completing the same tasks as an Cardholder.

CARD COORDINATOR /APPROVERS

- Reviewing transactions and attached documentation to ensure business purchase adheres to University guidelines.
- Checking the allocation of each transaction to ensure the charge has been coded correctly.
- Flagging transactions for rejection or to request additional action of the Cardholder.

The Group Approver acts as the authority for every Purchasing Card transaction, therefore at least one Group Approver is required for each Cardholder, unless an exception is granted by Procurement Services. If, as the Group Approver, you do not understand a charge or have reason to believe a charge is not proper, the following options are available:

- Contact the Cardholder for an explanation.
- Contact the Department Head or Business Administrator to verify if the charge is appropriate.
- Contact Purchasing to verify the charge is within applicable laws and University policies.
- Notify the P-Card Office, if a violation has occurred.

❖ DISPUTED OR FRAUDULENT CHARGES

If there is a discrepancy on your P-Card or Banner report, it is imperative that the issue is addressed immediately with the vendor and/or the P-Card Administrator. Depending on the type of discrepancy, you will need to contact the vendor or P-Card Administrator to resolve the disputed transaction.

If the vendor disagrees that an adjustment is necessary, immediately contact your P-Card Administrator who will work with you and Bank of America to resolve the dispute. Bank of America will request complete details of the dispute in writing in order to research the item in question. Bank of America must receive any charge dispute within sixty (60) days of the transaction date.

A fraudulent charge (e.g., a charge which was not initiated by you) must be reported immediately to your P-Card Administrator. Prompt reporting of any such charge will help to prevent Elizabeth City State University from being held responsible.

❖ TRANSACTION SWEEP AND PAYMENT PROCESS

The P-Card Administrator will be reviewing card transactions to ensure program integrity. When the P-Card weekly period ends, the Purchasing Card Administrator send reminders on Wednesday morning of each week (or at last business day of month). Once the final approval time (12:00pm on Wednesday) has passed, the Purchasing Card Administrator will close the transactions in *Works™*.

❖ UNAPPROVED TRANSACTION SWEEP

Transactions that have not been allocated and approved will be swept into the payment process at 12:00pm on Wednesday of each week (or last business day of month) and charged to the departments default organization and fund. The Coordinator or Cardholder will be notified which fund / account that transactions were swept into via Works flagged notification.

The Coordinator will still be required to approve the transaction in Works; however, they will no longer have the ability to edit the default organization code before charges post to the general ledger. After the general ledger feed, charges can only be reallocated by requesting a journal entry request through the Accounting office. Continual non-compliance to the weekly approval period will result in loss of coordinator/cardholder privileges.

As the payment process occurs, transactions are downloaded from *Works™* to Banner. Accounts Payable then reconciles payment with the statement and submits payment to Bank of America.

❖ RECEIPT RETENTION

As purchases are made, Cardholders must retain their original receipts and other supporting documentation. At a minimum, receipts must contain the vendor's name, item description, quantity and purchase amount. If receipts are lost, the Cardholder should contact the merchant to request a replacement. If a duplicate receipt cannot be obtained, the Cardholder must submit a Missing Receipt Affidavit signed by the Department Head or Business Administrator and attach the approved form to its associated transaction. It is best practice to immediately convert paper documentation to electronic format and save all receipts to a folder on your computer to expedite the reconciliation process. Cardholders must upload a receipt for ALL purchase (debit) transactions, as part of the complete reconciliation process.

- From the transaction screen, click the transaction Document number then choose Manage Receipts from the drop-down menu.
- Click Add to either Attach a New Receipt or Attach a Stored Receipt.
- Click Attach and a confirmation window displays. You will not be able to sign-off on a transaction without uploading a receipt.

SPECIAL NOTES

INTERNAL CONTROLS

A separation of duties must be followed with the Procurement Card, as with all other financial transactions. The person placing the order ("Cardholder") cannot be the person who approves the order. This is the reason an Accountholder and Group Approver have been assigned for each card.

GRANT AND CONTRACT FUNDS

The Procurement Card is a purchasing tool. Grant and contract requirements to support cost allocation and document retention must be met for all P-Card purchases against grant and contract funds. The Principal Investigator (PI) of a grant or contract is responsible for guaranteeing all expenses paid from the grant or contract are allowable, allocable, and reasonable. The PI, with assistance from his or her research team and designated departmental support staff, ensures all expenses are permissible per Grants and Contracts Administration procedures and federal guidelines. Sponsor regulations may provide additional restrictions. Grants and Contracts Administration is responsible for providing detailed technical advice regarding sponsor regulations and business procedures pertaining specifically to sponsored programs.

COMPLIANCE ASSURANCE

In order to ensure compliance with the policies and procedures of the program, the actions listed in the below chart will be taken by the Purchasing Department when infractions occur. General descriptions and discipline measures are listed below.

The Purchasing Department and the P-Card Administrator reserve the right to revoke and suspend any P-Card for failure to comply with policies and procedures of the program at any time.

CARDHOLDERS WITH FLAGGED ITEMS OLDER THAN ONE WEEK WILL RESULT IN SUSPENSION OF P-CARD PRIVILEGES UNTIL THE ISSUE IS RESOLVED.

❖ MISUSE OF CARD

Misuse of a P-Card, including but not limited to violation of this regulation or applicable state law, or failure to adhere to the terms and conditions of the cardholder agreement as defined below, will result in revocation of the P-Card, potential disciplinary action up to termination, and possible filing of criminal charges. In addition, as a condition for use of the P-Card, an employee who is issued a P-Card agrees that his or her respective institution may withhold from the employee's paycheck an amount equal to any unauthorized P-Card charges made by the employee. Disciplinary action will be enforced at the discretion of the Program Administrator, Procurement Services, and/or the Cardholder's Department Head based on the severity of the violation.

❖ INFRACTIONS

INFRACTION TYPES

- Split transactions (to circumvent single transaction limit)
- Using P-Card to purchase non-allowable items per the P-Card policy, or misuse of any temporary exception to Purchasing Card restrictions.
- Failure to comply with NC State Contract Terms / GA Contracts (without acceptable explanation)
- Allowing another individual to use your P-Card or number.
- Personal purchases of any kind are never permissible even if the cardholder intends to reimburse the university later. A personal purchase must be reported immediately upon discovery to the department head and the program administrator. If the personal purchase is deemed to be intentional the cardholder will

permanently lose cardholder privileges, may be terminated, and can be prosecuted. Paying Invoices after Goods / Services have been received

- Payment for service contracts without following proper procedures
- Purchase of goods / services without required IT, Facilities, or Purchasing approval (if applicable)
- Failure to supply valid receipt, invoice, or other support documentation.
- Non-use of government discount card (Lowe's).

First Offense	A cardholder (within a fiscal year) who does not follow policy and procedure will be notified by the Program Administrator via telephone/ email and alerted to the infraction. This will be considered a “verbal warning”.
Second Offense	A second infraction (within a fiscal year) by a cardholder will result in the Cardholder’s STL (spending total limit) being reduced to \$1,000 for the remainder of the fiscal year. The cardholder, approver and department head/dean/vice chancellor will be notified of the infraction in writing by the Program Administrator.
Third Offense	<p>A third infraction (within a fiscal year) by a cardholder will result in cardholder privileges being automatically suspended. The cardholder, approver, dean and vice chancellor will be notified of the program infraction and required actions taken. Cardholder, Coordinator and Department Head / Dean must sign this report and return it to P-Card Administrator.</p> <ul style="list-style-type: none"> ○ Card will remain suspended until cardholder and supervisor successfully complete p-card training and ○ Department head/supervisor provides a revised written explanation (to the program administrator) addressing steps taken to prevent any future infractions and assure compliance.
Fourth Offense	A cardholder’s failure to comply with policy and procedures shall lose procurement card privileges during their employment with the university unless reinstatement is approved in writing by the vice chancellor for business and finance or a designee.

❖ CRIMINAL ACTIVITY

CRIMINAL ACTIVITY

- Personal purchase that is intentional

If you intentionally make a personal purchase, a theft of state property has occurred. Immediate card revocation will occur. Your division head, Vice Chancellor of Finance and Administration, and Police and Public Safety will be notified. Appropriate disciplinary action will be taken. The Cardholder will not be eligible for future p-card use.

APPENDIX I: PURCHASING CARD CONTACT LIST

The P-Card Administrator is responsible for the day-to-day operations of the purchasing card program and is available Monday through Friday, from 8:00 a.m. until 5:00 p.m., to assist campus employees with any questions regarding P-Card policies and procedures.

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Bank of America (BOA)

To contact Bank of America, call Global Card Service at 1-888-449-2273 which is listed on the back of your card. Any time Bank of America is contacted, you should also contact the Purchasing Card Administrator.

APPENDIX II: PURCHASING CARD RESOURCES

[Log into Bank of America Works](#)

[Purchasing Card Application & Agreement](#)

[Purchasing Card Training](#)

[NC Statewide Term Contracts | NC DOA](#)

[Statewide IT Contract | NC DOA](#)

[NC Debarred Vendors](#)

[ECSU Tax Exemption Certification](#)

[Works- Tips & Tricks](#)

[Purchasing Card Change Form](#)

APPENDIX III:DOCUMENT REVISION HISTORY LOG

Version Number	Date	Author	Status
1	7/1/2022	Sherron White	Updated Template and university contact information
2	7/1/2024	Ashley Hill	- P-Card resources added - Document revision history log added -updated header: From purchasing and auxiliaries to purchasing department. Phone number updated from 252-335-3660 to 252-335-3425 - University contact information updated.
3	1/29/2025	Robert Thibeault	-UNC Policy 1300.7.2[R] incorporated into document as needed -University contact information updated