



PURCHASING CARD MANUAL

JULY 1, 2026

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INTRODUCTION

❖ GENERAL OVERVIEW

ECSU's (ECSU) Purchasing Card (P-Card) enables departments to make small dollar purchases more quickly and efficiently by minimizing paperwork and processing time. The purpose of this program is to establish a convenient, efficient, and cost-effective method for departments to purchase small dollar goods. The P-Card can be used as a method of payment for purchases up to \$4,999.99. This gives the cardholder the power to purchase goods and 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 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 Purchasing Card Administrator, Director of Purchasing, Vice Chancellor of Business and Finance or Associate Vice Chancellor of Financial Services. These individuals also reserve the right to suspend or revoke P-Card privileges at any time for failure to adhere to program guidelines.

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, administrators, and department heads/deans are responsible for adhering to established policies and procedures.

This policy incorporates 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 simplifying the processes typically associated with traditional purchasing methods 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

- ☐ Empowers Cardholders with choices and immediate access
- ☐ Provide ease to the user with reconciliations
- ☐ Does not affect the Cardholder's personal credit history
- ☐ Provides convenience, security, and flexibility to pay for allowable expenses

❖ BENEFITS TO ECSU

- ☐ 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 the 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 ECSU.

The Purchasing Card must be used in agreement with policies and procedures established by ECSU as well as regulations and applicable state law 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 ECSU who purchase goods or services on behalf of the University on a recurring basis. Students, contractors, consultants, temporary employees, and visiting faculty are not eligible to receive a card. In special circumstances, an exception to this requirement may be granted by the Director of Purchasing, Vice Chancellor of Business and Finance or Associate Vice Chancellor of Financial Services. Such exceptions must be formally documented in writing, outlining the justification and any applicable conditions or limitations. A P-Card application may be denied at the discretion of the Purchasing Card Administrator or Director of Purchasing, 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 ensure card security.

- ☐ While in your possession, always keep the card in a secure place, just as one would treat 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 website, telephone, or in person. **Never include your card number in an email.**

- ❑ Maintain receipts in a safe place until they are uploaded and reconciliation has been approved in the Bank of America Works® system. Be aware that receipts can be uploaded immediately after your purchase.
- ❑ Please make sure that your University P-Card number is not stored on your personal devices or on vendor websites or online accounts.

❖ DEFINITIONS

- Purchase Card – commonly referred to as a P-Card. A University credit card that can be used to purchase small dollar value goods and services for the University
- Approver – Supervisor, Fund Manager, Department Head, or Vice Chancellor who reviews and approves all transactions in the Bank of America Works® system Bank of America – Bank issuing P-Card
- Cardholder – person who is approved to obtain a P-Card, has attended the P- Card training, and is authorized to use the card to conduct Elizabeth City State University business. Also, by submitting all receipts and other documentation to be reconciled by required deadlines.
- Reconciler-assigned role is responsible for reviewing and reconciling transactions made using the Purchase Card to ensure that all expenses are accurately recorded and comply with relevant policies and procedures
- P-Card Administrator – individuals working in Purchasing Office charged with the management of the P-Card program.

❖ ROLES AND RESPONSIBILITIES

University employees and management play key roles in supporting the purchasing card program. A summary of roles and responsibilities follows.

CARDHOLDER

- Ensures compliant use of the P-Card according to University purchasing guidelines, the P-Card Manual, and State Purchasing and Contract guidelines. North Carolina State Term Contracts must serve as the primary resource for making purchases, unless the transaction meets one of the exceptions outlined below.
- Maintains the card in a secure location while not in use.
- Upload all receipts into Works as soon as possible after the transaction is completed ensuring reconciliation deadlines are met.
- Never allow anyone else to use the P-Card assigned to you.
- Obtains an **itemized** receipt for each purchase, which includes the vendor's name, date of purchase, item description, and total amount of purchase. This also includes any applicable shipping and handling fees.
- Ensures transactions are not split to circumvent spending limits or University guidelines.
- Ensures that invoices are not paid more than 30 days past the invoice date.
- Ensures NC Sales and Use Tax is not charged on purchases. P-Card holders should carry a copy of the tax-exempt form with them to present to retailers when needed.
- Reviews the purchase receipt.

- **Exceptions** for not purchasing from State Contract vendors **MUST** be noted on your transaction and can include the following reasons. When in doubt, contact the P-Card Administrator.
- **Price:** An alternative vendor offers the same (or substantially similar) item for a lower price, including the cost of delivery, than the State Contract price. The cardholder must attach supporting documentation to the corresponding P-Card transaction showing both the contract price and the lower price (Ref. NC General Statute §116-13).
 - **Availability:** A required item or specific brand is not available from a State Contract. The cardholder must enter a comment indicating that standardization and compatibility were factors in the decision to purchase from an alternative vendor.
- **Timing:** The State Contract vendor cannot meet the required delivery timeframe. The cardholder must provide documentation of the vendor's stated delivery time (e.g., an email or other written correspondence).
- **Urgent Need:** The items are needed immediately due to an urgent operational requirement. The cardholder must state the reason for the urgency and attach documentation showing that the State Contract vendor cannot meet the delivery timeframe (e.g., an email or other written correspondence).
- Submits original receipts to the P-Card Administrator, when requested, with a clear explanation of purchase.
- Assists the P-Card Administrator with resolution of billing discrepancies, disputes, and credits.
- Contact the P-Card Administrator immediately if your card has been lost or stolen so Bank of America can be notified.
- The cardholder shall complete training regarding use of the P-Card at least every other year. Additional information can be found in the *P-Card Administrative Staff Training* section of the manual.

GROUP APPROVER

- Ensures compliant use of the P-Card by all Cardholders assigned to your location by reviewing the transactions on a weekly basis during reconciliation and notifying the Cardholder of any discrepancies.
- Compares receipts with the electronic transactions recorded in Works.
- Completes the following for each receipt:
- Ensures the item listed in Works matches the item purchased, the amount charged and the vendor's 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
 - Must adhere to State Contract, IT / NC, guidelines
 - 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.

- Approves transactions in Works daily.
- Ensures a Purchasing Card Change Form is submitted if an employee transfers to another department or terminates employment, or if card use is non-compliant with policy.
- The group approver shall complete training at least every other year regarding card compliance

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 ECSU P-Card Program based upon business needs 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.
- Reviews and approves all P-Card applications and agreements, ensuring that credit limits are reasonable based on the intended business expense(s) of the Cardholder.

P-CARD ADMINISTRATOR

- Provides program management and oversight
- Receive and review P-Card holder applications
- Develops and delivers effective training for users
- Enforces program compliance and quality assurance
- Reviews transaction limit exceptions for disposition by the Director of Purchasing
- Ensures transaction limit and merchant category code controls are activated
- Enforces ECSU Policy on P-Card infractions 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.
- Reviews and assures payments of monthly P-Card bills are paid.
- Disburses P-Cards and ensure P-Cards are suspended or deactivated for P-Card holders who no longer meet the requirements of this regulation, their cardholder Agreement, or applicable state law
- Updates manuals, policies, procedures, and trainings.

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.
- All Group Approvers are required to complete P-Card training. This requirement applies to both cardholders and non-card holders.
- The University reserves the right to require more frequent P-Card training for all card program participants.

REVIEW OF P-CARD POLICY

- At a minimum, the institution's P-Card policy shall be reviewed annually by the institution's Chief Financial Officer and Director of Purchasing, 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 STRICTLY FOR OFFICIAL UNIVERSITY BUSINESS USE ONLY. PERSONAL USE IS NOT ALLOWED.

Your P-Card can be used for any allowable ECSU business expense with vendors that accept Visa credit cards. The card can be used in store, by phone, or online via a secured website. 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: Single transaction limits are set at **\$4,999.99** per transaction and \$25,000 per month unless an exception is approved in writing by the Director of Purchasing. The Cardholder should be aware that splitting transactions 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 P-Card.

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 decline include:

- ❖ Credit limit exceeded
- ❖ Incorrect expiration date
- ❖ Incorrect card number
- ❖ Incorrect or bypassed PIN 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 participation in the Purchasing Card Program must complete the Purchasing Card Application and Agreement Form completed and signed by the cardholder, administrator (if applicable), and department head. The cardholder, administrator (if applicable) and group approver are required to successfully complete procurement card training before card issuance. Successful completion of training requires a score of 100% on the quiz. The quiz 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 five (5) business days. Once the P-Card arrives, 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 P-Card, they will have to present proof of identification. Only the cardholder can pick up his/her P-Card. It is the responsibility of each Cardholder to activate their card and select a PIN number.

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

❖ REQUIRED TRAINING AFTER OBTAINING 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 training and quiz. You will be given 30 calendar days from the date of the notice 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 training and quiz requirements.

❖ CARD CHANGES

To report a legal name change, department change, or change the administrator, the cardholder must 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.

If the cardholder will be on leave from the University in excess of four weeks but less than 12 months, the cardholder and the approver must notify the Purchasing Administrator by submitting the **Purchasing Card Change Form** to have the card suspended.

Upon return, the cardholder and group approver shall submit a **Purchasing Card Change Form** to have the card privileges restored. If the cardholder is on leave for 12 months or more, the card will be canceled. Upon the cardholder's return, the cardholder must complete and submit a Procurement Card Application, Agreement and complete required training.

❖ 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 Change Form listing your new department information ([Purchasing Card Change Form \(10 2015\).xlsx](#)).

❖ 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.

❖ CARD DECLINE

If you are attempting to complete a transaction and the card is declined, please call the number on the back of your card for assistance.

GENERAL PURCHASING GUIDELINES

As a Cardholder, you assume the responsibility for proper use of your card. The use of the P-Card does not change or alter current purchasing policies and departmental approval processes. Your card serves only as an optional method of payment.

❖ ALLOWABLE AND NON-ALLOWABLE CARD PURCHASES

The following pages include two charts that serve as a quick reference for allowable and non-allowable expenses. Please note that these charts are not all-inclusive. For questions or clarification, contact the P-Card Administrator for guidance.

SUPPLIES AND MATERIALS

ALLOWABLE EXPENSES	NON-ALLOWABLE EXPENSES
☐ Promotional / University branded items (Provide a pre-approval email from CAM) ☐ Subscriptions for Magazines, Journals and Newspapers—for the current year (In the name of the University/department only). ☐ Food Items – Refer to the Food Items section of the manual for exceptions. ☐ Used / Secondhand Equipment (Auction sites such as E-bay, – allowed with <u>prior</u> approval from Purchasing) ☐ Computers, computer supplies and peripherals (cables, modems, camera 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 (Mandatory State Contract - 4412A, FSI) ☐ Furniture (using MANDATORY State Contract – 001A, Correction Enterprise) ☐ Motor Vehicle Repair Parts / Supplies ☐ Generic Parts and Tools ☐ Gift Card and Certificates (Requires Director of Purchasing's <u>prior</u> approval)	☐ Alcohol or Tobacco Products ☐ Cash or Cash Advances ☐ Cell phones or plan expenses ☐ Hazardous Materials / Radioactive Materials (e.g., cylinder gases, radioactive materials) ☐ Fuel for personal vehicle ☐ Recurring Supplies and Materials Charges (a purchase that automatically bills the card on a monthly / annual basis) ☐ Personal Use Expenses ☐ Any purchase that requires an Agreement or Contract
*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. EMERGENCY RELATED REPAIRS REQUIRE PURCHASING APPROVAL.	

SERVICES	
ALLOWABLE EXPENSES	NON-ALLOWABLE EXPENSES
☐ Advertising (internet, newspaper, periodicals that do not require a contract) ☐ Required Professional Licensure (Medical, etc.) ☐ Webinars / Teleconferences ☐ Professional Development (Travel related expenses should be paid with T-card) ☐ Registration fees for seminars / conferences (where travel is not required), and related training material—refer to the Travel Manual for additional information ☐ Postage, express delivery, freight costs ☐ Laundry Services ☐ Membership Due and Fees – must be University / job related and of benefit to the University ☐ Vehicle repair services for University vehicles – estimated to be below \$5,000 ☐ Automobile towing ☐ Automatic / drive-through / self-service commercial car wash facilities for University owned vehicles ☐ Printing Services ☐ Tips / Gratuities – may not exceed 10% of the total bill. Gratuities above 10% are only allowable when applied as a mandatory large group charge by the establishment, and must be <u>clearly</u> documented on the receipt.	☐ Any purchase that requires an Agreement or Contract ☐ Services with terms/conditions, signed agreements, or on-campus work. – These <u>must</u> be routed through Viking Shoppes prior to the transaction (i.e., Catering Service). ☐ Paying invoices that are older than 30 days ☐ Travel Expenses (Hotel, Airfare, Car Rentals, Registrations). ☐ Restaurant meals for students or employees ☐ Lease Agreements ☐ Rentals - Recurring ☐ Maintenance Agreements ☐ Construction, Renovation, or Installation services ☐ Class Registrations that are Tuition / College based ☐ Contribution or Donations ☐ Recurring Service Charges (a purchase that automatically bills the card on a monthly / annual basis). See Exceptions section immediately below. ☐ Mobile detailing services (where service provider travels / uses portable equipment for cleaning University owned vehicles)

❖ CREDIT AND SINGLE TRANSACTION LIMITS

The University has established the following transaction limits:

Single Transaction Limit: Not to exceed \$4,999.99

Credit Transaction Limit: \$7,500

Monthly Transaction Limit: Not to exceed \$25,000 or other amount designated by the Director of Purchasing, Vice Chancellor of Business and Finance or Associate Vice Chancellor of Financial Services after consultation with the Budget Office.

A single transaction cannot exceed **\$5,000** per North Carolina 01 NCAC 05B .1523. This limit may be changed only under the following circumstances:

1. In an emergency (as defined by 01 NCAC 05B .1602 or Governor's declaration), the agency P-card program administrator may request higher limits on cards in critical areas. Such increases shall be in effect no longer than the duration of the emergency. Requests for increased limits are to be made through the Division of Purchase and Contract if time permits and must be reported to Purchase and Contract in any case.
2. Agencies may apply to the State Purchasing Officer (SPO) at the NC Division of Purchase and Contract for higher limits on specific types of transactions, with justification required.

❖ RECURRING SERVICES CHARGES-EXCEPTIONS

If the vendor either does not accept a purchase order or if the process to accept a purchase order is cumbersome with the wait being detrimental to the business of the University, the Vice Chancellor for Business and Finance can, in writing, issue an exception for the P-Card to be used to support recurring service charges. In the memo, the Vice Chancellor for Business & Finance must explain the matter and must also state how the benefits of the arrangement outweigh the risks.

Once a waiver is granted, the Cardholder and the Card Administrators will be required to closely monitor the card activity. The Cardholder must immediately report any unusual activity to the Card Administrators, and the Cardholder is primarily responsible for investigating the matter. If it is determined that the Cardholder is not maintaining transitional oversight over the arrangement, the waiver shall be cancelled by the Vice Chancellor for Business & Finance.

❖ FOOD ITEMS

Food items are an allowable expense on your purchasing card and should be strictly for University business purposes. Food purchases can consist of grocery food items, prepared prepackaged foods (delivered or takeout) but cannot be catered as this is considered a contracted service requiring planned setup and service. **One-time** exceptions **MAY** be granted in writing by the Director of Purchasing, Associate Vice Chancellor of Financial Services, or the Vice Chancellor of Business & Finance prior to the purchase. All food purchases must follow University spending guidelines, P-Card policies and procedures and must strictly adhere to the funding authority's policies. Some funds are more restrictive and may not allow certain purchases. Please refer to the University Budget Office for allowances. Purchases from Grant funds must adhere to all Contracts, Grants, and other agency guidelines. The same is true for Special funds and Foundation funds. The fund authority form in your department will show guidelines on purchases.

❖ IT APPROVAL

To ensure compatibility with our existing systems, infrastructure, avoid returns and unauthorized purchases, certain items must have a quote from IT before purchasing with P-card, writing a grant, or submitting a requisition. A helpdesk ticket must be submitted to obtain quotes to purchase technology. Once approval is obtained, you are permitted to use the P-Card as the payment method to purchase quoted items. A copy of the approved IT request and quote must be included with the transaction documentation that is attached in Works.

When submitting a purchase request, be prepared to provide IT with the following information:

- ❖ Intended Use: Describe the purpose of the equipment.
- ❖ Cost and Budget: Provide the estimated cost and budget information.

Refer to the list of items contained herein, as well as the [Technology Purchase Requirements](#) on the University website.

The following list is a broad guideline for the purchase of technology related items. You are encouraged to contact IT prior to making a purchase, if you have questions.

IT APPROVAL REQUIRED	IT APPROVAL NOT REQUIRED
❖ Computers (for Labs only) ❖ Laptops ❖ iPads ❖ Tablets ❖ Servers ❖ Televisions ❖ Software ❖ Telephones ❖ Headsets for telephones ❖ Power Supply ❖ Webcams ❖ Printers/Copiers ❖ Docking Stations ❖ Projectors, Flat screen displays ❖ Audio/Video equipment for labs, conference rooms, etc. ❖ Scantron Machines ❖ Scanners ☐ Storage solutions ☐ SD/Memory Cards/Flash Drives/External Hard drives (unless being used in a camera) ☐ Signature pads ❖ Streaming devices (Chrome Cast, Apple TV, etc.)	❖ Computer mouse replacements ❖ Desktop Speaker ❖ Cases ❖ Covers ☐ Bluetooth/USB headsets (wired/wireless not being used with the phone systems) ☐ Toner Cartridges ☐ Cables ☐ Privacy screens ☐ Barcode scanners ☐ Cameras, aircraft/Aviation equipment, police equipment, equipment for facilities use, etc.

❖ 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 Administrator, 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 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 refund to be issued before leaving the store.

Cardholders should be aware that the University is NOT exempt from:

- Prepared food and beverage taxes are 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 prohibits 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: [Divestment and Do-Not-Contract Rules | NC Treasurer](#).

❖ 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 for P-Card transactions. This section will address making purchases using the P-Card online, via email, and returning goods.

❖ CARD PURCHASE STEPS

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

1. Make sure you are using the correct card—the P-Card, not the T-Card.
 2. 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
- Tell the vendor you are making the purchase on behalf of ECSU and that we are exempt from NC Sales and Use Tax. Provide vendor with a copy of the E-595E Sales and Use Tax Certificate of Exemption form. A copy of the tax-exempt form and letter can be found here: [ECSU-NC-Tax-Exempt-Letter](#).
 - 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.
 - If goods are to be delivered, provide the vendor with your name, department, phone number, and complete delivery instructions. **Items must be shipped directly to ECSU campus.**

John Doe
Lane Hall/Room 102
ECSU
1704 Weeksville Road
Elizabeth City, NC 27909

❖ PURCHASES BY EMAIL

Purchasing by email is not an approved purchasing method at ECSU. 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. DO NOT record P-Card information on a payment form for any reason or send it via email.

❖ ONLINE PURCHASES

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 Merchandise 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 Merchandise 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 Chief Purchasing Officer. 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
ECSU
1704 Weeksville Road
Elizabeth City, NC 27909

DOCUMENTATION & RECONCILIATION (CARDHOLDER/ADMINISTRATOR 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. Please note that this refers to the weekly signoff not the end of the month signoff. The end of the month signoff is due at the end of the month regardless the day of the month.
- 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 Card Administrator is not available, the back-up Card Administrator 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 Purchasing Administrator and/or Internal Audit to ensure compliance with all program requirements.

❖ UNDERSTANDING RECONCILIATION

You will receive daily automated email notifications from the Bank of America 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 Works where you can access “Action Items” on your dashboard.

Cardholders are strongly urged to reconcile transactions as they post to their account. Waiting until the cycle closes may not allow ample time for transactions to be reconciled by both the Cardholder and Group Approver.

Reconciliation responsibilities consists of:

CARDHOLDERS

- Confirming default/auto-matched allocations and updating as needed.
- Ensures all purchases follow University spending guidelines, P-Card policies and procedures and must strictly adhere to the funding authority’s policies.
- Uploading receipts and providing a business purpose justification as a Comment, or written attachment, for each purchase transaction in Works
- The business purpose justification explains why the purchase is necessary for University operations. It must be clearly stated, and specific enough to justify the expense during audits.
- 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 a 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 ADMINISTRATOR /APPROVERS

- ☐ Ensures the Cardholder uses their Procurement Card in compliance with University Policies, purchasing guidelines, and the Purchasing Card Manual.
- ☐ Reviewing transactions and attached documentation to ensure business purpose justification is complete and adequate for the transaction, and the purchase adheres to University guidelines.
- ☐ Checking the allocation of each transaction to ensure the charge has been coded to the correct Fund, Organization, Account and Program (FOAP).
- ☐ Flagging transactions for rejection or to request additional action of the Cardholder.
 - Review to ensure the cardholder has not split any transactions to circumvent spending limits or University Purchasing guidelines.

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 Purchasing Department. 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 Purchasing 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 Administrator 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 error involved an overcharge and the merchant agrees, a credit adjustment should be requested and applied.

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 Bank of America and your P-Card Administrator. Prompt reporting of any such charge will help to prevent ECSU from being held responsible.

Fraud-Related Card Reissuance

Confirmed fraud does not, by itself, indicate cardholder misuse or non-compliance. However repeated fraud on a P-Card account increases institutional risk and requires additional safeguards. Actions taken in response to repeated fraud are preventative in nature.

If a replacement card is issued due to confirmed fraudulent activity, the cardholder will be required to sign a fraud acknowledgement form at the time of card pickup. Any subsequent confirmed fraudulent occurrences within a 12-month period will result in preventative controls being placed on the cardholder's account. Controls may include, but are not limited to, a reduced credit limit, transaction restrictions, or suspension of P-Card privileges at which time the purchasing method of submitting requisitions in Viking Shoppes must be used.

❖ TRANSACTION SWEEP AND PAYMENT PROCESS

The P-Card Administrator reviews all card transactions to ensure the integrity of the program. At the close of each P-Card weekly cycle, a reminder is sent on Wednesday morning (or the last business day of the month, if applicable). After the final approval deadline at 12:00 PM on Wednesday, the Administrator processes the transaction report for payment.

❖ 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 the last business day of the month) and charged to the department's default organization and fund. The Administrator or Cardholder will be notified which fund / account transactions were swept into via Works flagged notification.

The administrator 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 are posted to the general ledger. After the general ledger feed, charges can only be reallocated by requesting a journal entry request through the Budget office. Continual non-compliance with the weekly approval period will result in loss of administrator/cardholder privileges.

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

❖ RECEIPT RETENTION

As authorized 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 Purchasing Administrator and attach the approved form to its associated transaction, and an infraction will be given. 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 or credit) 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 will display.

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 Cardholder 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 according to the Grants and Contracts Administration procedures and federal guidelines. Sponsor regulations may provide additional restrictions. The Grants and Contracts Administration is responsible for providing detailed technical advice regarding sponsor regulations and business procedures pertaining specifically to sponsored programs.

COMPLIANCE ASSURANCE

To ensure compliance with program policies and procedures, the Purchasing Department will issue actions as outlined in the infraction chart when violations occur. The chart provides general descriptions of common infractions along with associated disciplinary measures. The Purchasing Card Administrator, Director of Purchasing, Vice Chancellor of Business and Finance or Associate Vice Chancellor of Financial Services reserve the right to suspend or revoke P-Card privileges at any time for failure to adhere to program guidelines.

❖ MISUSE OF P-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 Purchasing Card Administrator, Purchasing Director, VC of Business and Finance or AVC of Financial Services, and/or the Cardholder’s Department Head based on the severity of the violation.

❖ INFRACTIONS

General descriptions of Cardholder infractions include, but are not limited to:

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 / NC 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 Purchasing 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, including recurring service agreements that require Vice Chancellor for Business and Finance approval.
- Purchase of goods / services without required IT, Facilities, or Purchasing approval (if applicable)
- Failure to supply a valid receipt, invoice, or other supporting documentation.
- Missing or inadequate receipt
- Non-use of government discount cards (Government discount cards can be picked up from the Purchasing Office)
- Sales tax issues (Please refer to section for Sales Tax Exemption)
- Misappropriation of funds
- Other infractions warranting disciplinary actions, as deemed appropriate by the P-Card Administrator, Purchasing Director, VC of Business and Finance or AVC of Financial Services.

Cardholders with flagged items older than ONE WEEK will result in suspension of P-Card privileges until the issue is resolved. Reoccurring flagged issues MAY result in an infraction.

Disciplinary Measures for Infractions

First Infraction	The Purchasing Card Violation Form will be distributed by a Card Administrator through Dynamic Forms to the Cardholder, the Group Approver, and/or Cardholder's direct supervisor. The first infraction is considered a warning.
Second Infraction	The Purchasing Card Violation Form will be distributed by a Card Administrator through Dynamic Forms to the Cardholder, Group Approver, and/or Cardholder's direct supervisor with an immediate suspension of card privileges for 30 days.
Third Infraction	The Purchasing Card Violation Form will be distributed by a Card Administrator through Dynamic Forms to the Cardholder, Group Approver, and/or Cardholder's direct supervisor with an immediate suspension of card privileges for a consecutive 6-month period. Cardholders will be required to

complete the P-Card Training and quiz as well as provide a letter of reinstatement from the direct supervisor, providing a compelling argument as to why the cardholder's privileges should be reinstated after the 6-month period. Documents will be routed to the Director of Purchasing or designee for review and approval.

All parties are required to sign and acknowledge receipt of the Purchasing Card Violation within three (3) business days. Failure to return the signed form within the specified timeframe will result in suspension of the card. Infractions will be tracked over a rolling 6-month period. Multiple infractions within this timeframe may result in disciplinary action, including temporary or permanent suspension of P-Card privileges. The Vice Chancellor of Business & Finance or the Associate Vice Chancellor of Financial Services in his/her absence reserves the right to reduce or escalate corrective actions at his/her discretion. The decision to reductions or escalate an action must be documented in writing.

❖ INFRACTION RESOLUTION

This latest version of the P-Card Manual has been revised to minimize, if not eliminate, ambiguous language so both the P-Card Administrators and the P-Card Cardholders can better understand their respective P-Card responsibilities. If an issue involving the interpretation of the language of this manual should arise, the decision of the P-Card Administrators shall be final. If the P-Card Administrators cannot come to a decision on a matter, they shall involve the Associate Vice Chancellor of Business Services in the matter. The Associate Vice Chancellor of Business Services may consult with the P-Card Cardholder as part of his/her review of the matter, with his/her decision on the matter being final. The P-Card Cardholder or his/her supervisor does not have appeal rights.

❖ CRIMINAL ACTIVITY

Making a personal purchase with the P-Card is considered theft of state property. If such an intentional act occurs, the P-Card will be immediately revoked. The matter will be reported to your Division Head, the Vice Chancellor for Business and Finance, and the Office of Police and Public Safety. Disciplinary action will follow as appropriate, and the Cardholder will be permanently ineligible 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.

Mrs. Loukisha Uzoka
Director of Purchasing
Purchasing Card Administrator
Phone: 252-335-3425
louzoka@ecu.edu

Dr. Talecia Moore

Business Officer I
Purchasing Card Administrator
Phone: 252-335-3492
tamoore@ecsu.edu

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](#)

[ECSU Spending Guidelines](#)

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
4	07/1/2025	Robert Thibeault, Sherron White and Sarah Smith	-Revisions included but not limited to section(s) for infractions, IT approval, allowable and non-allowable purchases, and P-Card personnel.
5	06/30/2026	Robert Thibeault, Sherron White, Loukisha Uzoka, Dr. Talecia Moore	-Annual review of P-Card Manual as required by UNC System Office. -Revisions include but are not limited to the sections pertaining to allowable and non-allowable goods and services, training requirements, documentation requirements, fraud, infraction suspension periods, and updates to University contact information.