



Portland Public Schools

PCard Manual

LOST PCard, STOLEN PCard, or FRAUDULENT ACTIVITY

Immediately notify Bank of America at 1.866.500.8262.

Note the reference number provided.

After the bank has been notified, inform the PCard Manager of the situation via email at pcard@pps.net.

PCard Program Contacts:

| | | |
|--|---------------|--------------|
| PCard Manager | Stephen Hirai | 503.916.3314 |
| PCard Accountant | Debra Watkins | 503.916.3750 |
| **Send email correspondence to pcard@pps.net | | |
| Travel Desk (traveldesk@pps.net) | | 503.916.3378 |
| Bank of America 24-Hour Customer Service | | 888.449.2273 |
| Bank of America PIN Information Line | | 888.233.8855 |

Bank of America Works:

<https://payment2.works.com/works/>

PCard website:

<http://www.pps.net/Page/1317>

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WHAT IS A PCARD, WHY USE THEM, AND HOW TO OBTAIN ONE

- A PCard is a credit card issued to a PPS employee or department for making authorized purchases or payments on behalf of the District.
- Your PCard may be used solely within the guidelines detailed in this manual.
- Having a PCard will not impact your personal credit. No personal credit information is obtained or requested as part of the cardholder process.
- You are responsible for keeping your card and card information secure and for all purchases made. Do not share your card with any other person (unless the card is designated as a department card by the PCard Manager).

WHY PCARDS

- PCards are an efficient and cost-effective way for PPS personnel to make simple District purchases.
- PCards are often used by governments and businesses instead of Purchase Orders (POs), petty cash, or employee reimbursements. They have advantages over POs because PCard purchases are much less labor intensive. PCard use saves time spent by the employee placing the order, time spent in Purchasing & Contracting dispatching and managing POs, and time spent in Accounting Services making payments and communicating with vendors.
- The District has quick access to PCard purchase detail through the use of the Bank of America Works system.
- The PCard administrators, cardholders, budget holders, and proxies can review purchases easily through reports and searches in Works.

HOW TO OBTAIN A PCARD

Any PPS employee may apply for and utilize a PCard. To start the process, go to <http://www.pps.net/Page/1343> for a PCard application.

In order to obtain a PCard, you must have your budget holder's approval. Send your signed and completed application and PCard Application training certificate to pcard@pps.net.

TRAINING

1. Online PCard Application training is required prior to obtaining a PCard.
2. One-on-one reconciliation training is required after your first purchase.

If the reconciliation training is not completed, your card may be deactivated.

- Additional one-on-one trainings may be requested by sending an email to pcard@pps.net.

CARDHOLDER RESPONSIBILITIES

As a cardholder, you have the following responsibilities:

- Read and understand this manual in its entirety.
- Be responsible for appropriately spending District money and reconciling your account as a steward of the public trust.
- Make purchases with the card in compliance with the requirements of this manual, PPS Public Contracting Rules, Board Policies, and Administrative Directives.
- Retain documents and itemized receipts as necessary and provide documents when requested.
- Reconcile your PCard transactions in a timely and complete manner as stated in this manual. See Receipts and Documentation section for additional detail.

PURCHASING ETHICS

Commingling of funds, or use of the PCard other than for authorized PPS purchases, is prohibited. All purchases made using your PCard must be for PPS purposes only.

Online Shopping: PCards may never be used on a personal online account. Always create a new, separate account for your department or school using a PPS email address and PPS physical address. For example, Blick Art Materials and Target.

Any app or account that stores your card information should be a PPS account. Examples of such accounts are Lyft and Uber.

Rewards card programs are only acceptable if they provide an immediate discount at point of sale, such as a Safeway or Fred Meyer card.

PCARD SECURITY AND SAFETY

You must keep your PCard safe and secure where it cannot be readily accessed by others. The PCard is issued to you individually, not your school or department. Secure storage locations for your card may include:

- A locked drawer, locked file cabinet, locked office, or school safe.
- Your personal wallet/purse in a Tyvek sleeve, in a place apart from other credit/debit cards to avoid inadvertent use.
 - Tyvek sleeves are available in the Purchasing & Contracting office. If you need one sent via PONY, please send an email to pcard@pps.net.

SHARING YOUR PCARD IS PROHIBITED

You may not share your PCard with other District personnel. All purchases made with your card are your responsibility. If others in your school or department need to purchase with a PCard, they should apply for and be responsible for their own card.

It is never acceptable to allow non-District personnel, including District contractors, to use your PCard.

PCARD LIMITS

All cards are initially set to the District's default limits.*

- Monthly Credit Limit: \$18,000
- Single Transaction Limit: \$9,999

See how to request limit changes below.

*Individual department limits may vary depending upon budget holder direction

HOW AND WHEN TO USE A PCARD

ACCEPTABLE USE

Purchases made with a PCard must be for legitimate District business purposes only, must be pre-approved by the budget holder, and must support PPS's educational mission. The following are some examples of appropriate purchases:

- Advertisements (e.g. bids, job opportunities)
- Art and craft supplies
- Books, games, and classroom activities
- Classroom supplies
- Decorations for student/community events (e.g. Rose Festival Court, prom, graduation, Community Outreach events)
- Educational supplies (not related to professional development)
- Employee Travel and training only with approved Pre-Travel/Training Authorization - registration fees, airfare, hotel room reservation payments, parking, shuttle or taxi fare, airline baggage fees, Wi-Fi, car rentals and gas
- Fuel for PPS vehicles
- Gift cards to (1) meet the immediate needs of homeless students or (2) with pre-approval by the CFO
- Health & hygiene supplies
- Hotel, catering, or space rental
 - You can use your PCard to pay against Hotel/Catering/Space Rental ("HCS") contracts (1) when the vendor does not require a contract, or (2) after an HCS contract has been signed by Purchasing & Contracting. Onsite catering at a school does require a contract, but food drop off does not.
- iTunes gift cards for classroom instructional purposes only
- Lab supplies
- Library or reference materials
- Local parking
- Meals and refreshments in compliance with Board Policy 8.30.010-P and Administrative Directive 8.30.011-AD
- Office supplies
- Online digital resources and apps with prior approval from IT Learning Technologies
- Permits (Facilities and OSM only)
- Postage

- PPS Private Marketplace purchases
- Professional memberships and dues
- Shipping and mailing services
- Shop supplies
- Small equipment, parts, and minor repairs
- Student field trips/activities (e.g. OMSI, the zoo, Chinese Garden, Oaks Park) if (1) no signed contract is required by the vendor or, (2) a District Master Contract specifically allows PCard use. See **Appendix A** for Field Trip process.
- Student incentives and prizes less than \$50
- Student travel – Contact the Travel Desk prior to booking hotel and transportation
- Tips for food purchases
- Yearbooks

UNACCEPTABLE USE

Purchases made with your PCard must be for legitimate District business and support our educational mission. The following are examples of prohibited purchases, which may require employee reimbursement:

- Alcohol and Tobacco
- Appliances (e.g. heaters, refrigerators, microwaves) unless prior approval obtained from Facilities
- Cash advances or cash in lieu of card refund
- Cellular phones and related monthly charges
- Computer hardware unless prior written approval obtained from IT Purchasing (itpurchasing@pps.net) or on the IT standards list

Examples of prohibited purchases without IT approval:

- iPads
- Chromebooks
- Tablets
- Docking stations
- Monitors
- Televisions
- Document Cameras
- Cell phones
- Laptops
- Projectors
- Printers
- Donations of District funds
- Fines, late fees, or penalties
- Fuel for personal vehicle
- Gift cards for students, employees, or families from any funding source
 - Exceptions: Gift cards to (1) meet the immediate needs of homeless students or (2) with pre-approval by the CFO
- Gifts for staff
- Medical drugs, pharmaceutical products, or controlled substances
- Medical services

- Order splitting into multiple transactions to avoid the PCard single transaction limit (\$9,999) or to avoid the competitive bid threshold
- Payment on a Purchase Order
- Payment on any existing District contract, Memorandum of Understanding, Intergovernmental Agreement, or other District agreement unless prior approval obtained from Purchasing & Contracting or as noted in the PCard Manual or Purchasing & Contracting Website
 - Exception: Hotel/Catering/Space Rental contracts once signed by Purchasing & Contracting
- Personal items or services
- Personal staff expenses
 - Office coffee/water
 - Employee parties, cards, gifts, etc.
 - Lunches/meals
 - Bills
 - Tuition
 - Flowers
 - Examples:
 - Congratulations
 - Bereavement
 - Retirement/farewell
 - Holiday parties
 - Other non-student events
- Professional services, construction services, maintenance services, consultant services
 - Except with prior approval of Purchasing & Contracting
- Recurring transactions (e.g. automatic annual renewals, monthly services, subscriptions), unless approved by Purchasing & Contracting
- Reimbursement of employee out-of-pocket expenses
- Rewards cards & rebates
 - Do not use personal rewards cards or rebate programs when using your PCard. Public employees cannot receive personal gain from conducting District business. However, if the card program provides an immediate price reduction (e.g., Safeway or Fred Meyer cards), thereby saving District funds, then it is acceptable.
- Towing, automotive parts, and related services for non-District owned vehicles
- Travel or training – meals/food while traveling and gas in personal car
 - Group meals: DO NOT buy meals for employees during travel. Each employee is provided a per diem through the Travel Desk
- Utility payments for families without review and approval by the CFO's office

RESTRICTED MERCHANT CATEGORY CODES

Merchant category codes, MCCs, are codes that identify the type of business/vendor. PPS restricts certain MCCs; attempts to use your PCard with these businesses will be rejected at the point of sale. Please see the PCard website for the restricted merchant types.

TRAVEL AND TRAINING

All District related travel and training must be pre-approved using the Pre-Travel/Training Authorization form found on the Travel/Training Resource page under Accounts Payable. Local trainings in the Portland Metro area and online trainings are excluded from the Pre-Travel/Training Authorization form requirement except when using your Professional Development (PD) funds or Grant funding. Contact the Travel Desk for confirmation of your PD balance.

You must complete a Travel/Training Authorization form prior to booking any Travel/Training expenses on your PCard. Indicate on the form if you plan on using your PCard.

You must attach a copy of the supervisor signed Travel/Training Authorization form to all relevant travel transactions along with the receipt in Works. Do not duplicate your PCard purchases as expenses on the Travel/Training Expense Reimbursement Request when submitting for reimbursement.

Use of a PCard is allowed for:

- Airfare
- Registration fees – not to include meal packages or special events
- Hotel room reservations and payment
- Parking
- Shuttle or taxi fare
- Airline baggage fees
- Wi-Fi
- Uber/Lyft
- Car rentals
 - Car rental expenses may be charged to your PCard only if you have obtained pre-approval for the expense on your Travel/Training Authorization Form.

Use of a PCard is prohibited for:

- Meals/Group Meals/food/beverages while traveling
 - Employees are provided with a “per diem” allowance for meals while on travel status.
- Gas
 - Gas purchases are not approved while traveling except in the case of a pre-approved car rental.

MEALS AND REFRESHMENTS

Meal and refreshment purchases for staff are heavily regulated. Please see Board Administrative Directive 8.30.011-AD for details on District spending guidance for meals and refreshments. It is important for you to review this document prior to making any food purchases.

HOTEL, CATERING, AND SPACE RENTAL CONTRACTS

- PCards may be used to pay against Hotel/Catering/Space Rental (“HCS”) contracts (1) when the vendor does not require a contract, or (2) after a contract has been signed by Purchasing & Contracting.
- For reconciliation purposes in the Works system, your itemized receipt or invoice must be uploaded and the first page of the contract as documentation or indicate the contract number in the comments.

- Please note that the allowed use of PCards to make contract payments pertains to Hotel/Catering/Space Rental contracts only and not Personal Services contracts or other kinds of contracts unless pre-approved by Purchasing & Contracting.
 - Catering – if there will be student interaction with onsite catering, you must have a contract. For example, food trucks where the District is paying for the food.

GRANT FUNDED PURCHASES

If you are unsure whether the expense is allowed under the grant being charged, contact Grant Accounting.

FEDERAL GRANTS

Under the federal Uniform Guidance, applicable to PPS as of February 2024 purchases of \$10,001-\$250,000 must be solicited by competitive quotes or informal request for proposals.

For purchases over \$10,000 using federal funds, either the quotations or proposals received or a bid tab form tabulating quotations received, must be attached in Works with the receipt and other reconciliation documents.

For additional details, please see the “Solicitation Dollar Threshold Chart” on the Purchasing & Contracting website.

LIMIT INCREASES

You may occasionally need to make a purchase with a cost greater than your single transaction limit or your combined purchases will exceed your total monthly credit limit. To request an increase to either of your PCard limits, follow these steps:

1. Email your budget holder and include a description of what you are buying, the total cost, when you would like to purchase the item(s), and how long you will need the credit increase. Include instructions to the budget holder that they need to approve the purchase. If the total purchase is \$25K or more, competitive quotes or other form of competition must be provided.
 2. The budget holder will approve the purchase and forward your email to pcard@pps.net.
 3. The PCard Manager or Director of Purchasing & Contracting will review the increase request and will either approve the increase, ask the cardholder and budget holder for additional information or provide a reason for declining the request. If declined, additional options will be provided.
 4. If the increase is approved, the PCard Manager will increase the card limits per the request and send a message to the cardholder and budget holder. Upon receipt of the email, the cardholder can immediately purchase the item.
 5. The card will return to the default limits at the end of the requested increase time limit specified in the original request.
- Note: It is unacceptable to split an order into multiple transactions to avoid the PCard single transaction limit (\$9,999) or to avoid the competitive bid threshold

RECONCILIATION

CARDHOLDER RESPONSIBILITIES

Cardholder Works reconciliation is due by the 7th of the month for the previous month's transactions. If the 7th falls on a weekend, reconciliation will be due the following Monday.

For example, if the statement dates are 7/1/24 to 7/31/24, transactions posted for this period must be reconciled by August 7th. If transactions remain unreconciled in Works after this date, the PCard Accountant will assign infractions. See PCard Infractions table below.

Do not wait to reconcile your transactions until the goods arrive. As soon as the transaction appears in Works, you can manage your receipt, allocate/edit, and sign off with the business purpose.

Best Practice: Reconcile weekly. It is helpful to create a reoccurring reminder in your Google Calendar prior to the 7th of the month for final reconciliation review.

BUDGET HOLDER RESPONSIBILITIES

Budget holders must review and sign off on employee's transactions in Works by the 12th of the month.

As a budget holder, it is your responsibility to review your employees' purchases in Bank of America Works. Your review is a crucial step in the audit process as it helps to confirm that all purchases were valid and appropriate.

- See the PCard Budget holder/Supervisor Guide on the PCard website for step by step instructions.

Best Practice: Create a Google Calendar reminder on the 8th of each month for PCard review.

COMBINED EXPENDITURE REPORT TIMING

Due to reconciliation and audit time frames, transactions may take two months to appear in PeopleSoft. For example, cardholder makes a purchase in May, cardholder reconciles by June 7th, budget holder reviews and signs off by June 12th, and the PCard Accountant uploads into PeopleSoft by July 8th. Combined expenditure reports are available July 10th.

RECEIPTS AND DOCUMENTATION

PPS employees are stewards of the public trust and are responsible for appropriately spending District funds. Required documentation includes: (1) itemized receipt or invoice providing the necessary detail of the purchase, (2) any additional required documentation (see below) and (3) detailed comments in Works in order to identify the business purpose including who, what, and why.

For every purchase that is made, an **itemized** receipt **must** be obtained providing proof of what was purchased.

If an itemized receipt/invoice, excluding approved Level 3 vendors, and any required additional documentation are not provided for the purchase, an infraction will be incurred.

An itemized receipt contains five components:

- 1) Vendor Name
 - 2) Date of purchase
 - 3) Each item purchased with individual pricing
 - 4) Quantity of each purchased
 - 5) Total purchase amount
- Original receipts must be scanned and attached to the corresponding transaction in Works (See Four Step Reconciliation Process – Cardholder on the PCard website). The dollar amount of the receipt or invoice must match the amount of the transaction. Packing slips and quotations are not considered a valid receipt or invoice.

HINT: If you have lost a receipt or never obtained a receipt, vendors such as hotels, restaurants, grocery stores, and retail stores are often able to recreate a receipt. You can also take a photo of your receipt, be sure it is legible, and upload to Works.

REQUIRED ADDITIONAL DOCUMENTATION

- All Travel related purchases outside the Portland Metro area must have an itemized receipt and the signed and approved Travel Training Authorization form attached to the transaction.
- All represented employee negotiated training, regardless of location, requires a signed Travel Training Authorization with confirmation from the Travel Desk of employee’s PD training funds.
- All grant funded employee training, regardless of location, must have a grant approved Travel Training Authorization attached to the transaction.
- All employee related food/refreshment purchases must follow PPS Board Administrative Directive 8.30.011-AD and have the event agenda with times/dates/duration indicated and the staff sign in attached to the transaction.
- Food purchases using grant funds require a flyer/agenda and sign in sheet for any population including students, families, and community members.

LEVEL 3 VENDORS

Level 3 Vendors are vendors that provide line item detail in Works. Receipts verifying what was purchased do not need to be uploaded into Works. A list of these vendors is displayed on the Works homepage.

- Private Marketplace
 - Receipts are not required. Private Marketplace vendors provide Level 3 detail.
- Local parking receipts do not need to be uploaded into Works, except for those associated with Travel/Training outside of the Metro area or for which the vendor is not solely a parking vendor.
- All transactions with “International Transaction” as the vendor do not require a receipt, as they are a currency offsets applied by Bank of America for purchases outside the U.S.

RECEIPT RETENTION

- Original Hardcopy Receipts – All original receipts scanned into Works should be retained for a minimum of two months unless your grant or bond requires longer. We suggest that for each card at your location you keep an organized monthly PCard receipt folder.
- Scanned Receipts - Keep a working PCard Receipts folder locally on your computer
 - Example file structure:
 - Monthly file folder containing the receipts and any supporting documents (travel authorization, grant sponsored event fliers, training agendas, staff sign in sheets, etc.)
 - Best Practice: name your receipt by vendor and dollar amount

ELECTRONIC STATEMENTS

In order to review a statement, you must have an established account on the Bank of America Global Card Access website. Instructions can be found on the PCard website. Cardholders are not required to keep a copy of the Bank of America statement as all the information regarding purchases can be found in Works.

CHIP AND PIN

Credit card companies have moved to chip and PIN technology to increase security and reduce fraud. Retailers have new card readers that will take your chip and PIN card and will require you to enter your PIN.

If you have forgotten your PIN or have not set up one, please follow the steps in the “PIN Review and Update” section on the PCard website or call Bank of America customer support at 888-233-8855. You will need your full card number, verification code, and PPS phone number.

****PCard administrators do not have access to your PIN.****

STUDENT BODY FUNDS WIRE TRANSFERS

Student Body Funds wire transfers provide account transfer information typically for transactions made in the month before last that were coded to student body funds. For example, on the 9th of October, you will be provided with a wire sheet showing August’s transactions.

The wire statement front page will show you a lump sum amount charged to each cardholder. The supplemental pages will detail each transaction with transaction number, vendor, and dollar amount. Questions regarding the wire sheet can be directed to the Accounts Receivable office.

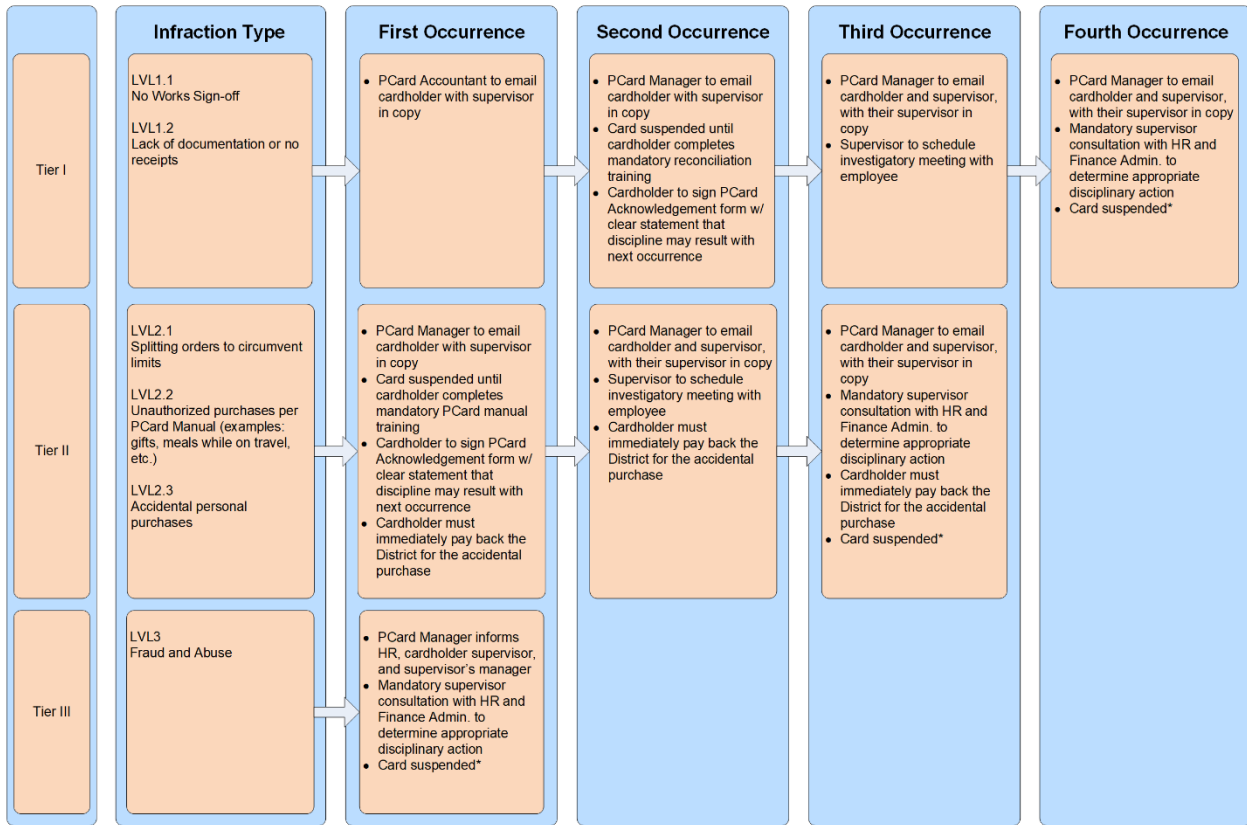
CONSEQUENCES OF PCARD INFRACTIONS

As a cardholder and steward of the public trust, you are responsible for appropriately spending District money and reconciling your account. If you fail to follow the PCard procedures or if you spend money inappropriately, consequences up to and including termination may occur. Below is a chart of infractions and subsequent actions/consequences. Review this chart carefully. A larger version can be found as Appendix B and on the PCard website.

INFRACTION TABLE AND DESCRIPTION

PCard Infraction Table

Infractions are classified by Tier and each Tier has its own infraction path. The Tiers and occurrence are independent of each other. For example, you can have a second occurrence of a Tier I infraction and then receive a first occurrence of a Tier II infraction within the same fiscal year.



*1st year card suspended is until the end of the fiscal year. 2nd year card suspended, Pcard privileges revoked.

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The PCard Manager retains the right to review and absolve infractions depending upon the situation. A larger version of this chart can be found on the PCard website.

FRAUD AND ABUSE

FRAUD

Definition of Fraud: A dishonest and deliberate course of action that results in the obtaining of money, property, or an advantage to which employees or an official committing the action would not normally be entitled. Intentional misleading or deceitful conduct that deprives the District of its resources or rights.

Examples:

- Theft or misuse of money, equipment, supplies or other materials
- Use of District equipment or property for personal gain
- Submitting false claims for reimbursements

ABUSE

Definition of Abuse: The intentional, wrongful or improper use or destruction of District resources, or seriously improper practice that does not involve prosecutable fraud. Abuse can include the excessive or improper use of an employee's or official's position in a manner other than its rightful or legal use.

Examples:

- Buying goods or services for personal gain
- Abusing the system of travel reimbursement

See Oregon Secretary of State, "Fraud, Waste, and Abuse Defined", <http://sos.oregon.gov/audits/Pages/frauddefined.aspx>

If you suspect another employee of abuse or fraud in the use of a PCard, contact your supervisor or the PCard Manager.

- Fraud that occurs due to the card being compromised by an outside entity will not result in any consequential action towards the cardholder, but the cardholder **must** contact Bank of America immediately and inform the PCard Manager.

AUDITS AND PROGRAM CHANGES

MONTHLY PCARD AUDITS

Works Audit

The PCard Accountant will be reviewing charges through Works monthly. This review will include monitoring compliance with all PPS Board policies and administrative directives, PCard policies and procedures, PPS Contracting Rules, and ensuring that itemized receipts and documentation are attached for each transaction. Please see PCard Infraction Table for policy and procedure infractions.

HOW TO MAKE CHANGES TO YOUR ACCOUNT

In the course of being a cardholder, you may need to make a change to your:

- Department
- Default account codes
- Name
- Location (Billing Address)
- Phone number
- Budget holder
- Employment status
- Account (Close)

To make a change, email the updated information to pcard@pps.net