# Table of Contents

**Overview, Purpose and Definitions** ................................................................. 2-3

**Application process and required training** ......................................................... 3
  - Employment status/location change ........................................................................ 3-4

**Roles and Responsibilities** ................................................................................. 5
  - Standards of conduct .............................................................................................. 5
  - Card holder responsibilities .................................................................................... 5
  - Use of the BCPS procurement card ......................................................................... 5-7
  - Prohibited purchases .............................................................................................. 7
  - Allocate Purchases .................................................................................................. 7
  - Monthly card holder responsibilities ...................................................................... 8

**Approving Official/(Principal/Account Manager) responsibilities** ........................... 9

**Administrative Secretary/ Fiscal Assistant responsibilities** ..................................... 10

**Violations of procedures** ..................................................................................... 10

**Audits of procurement card activity** ...................................................................... 10-11

**Record retention** .................................................................................................. 11

**Blocked Merchant Classification Codes (MCC)** ..................................................... 12-13

**Procurement card purchase sample Pre-approval form #1** ....................................... 14

**Procurement card purchase sample Pre-approval form #2** ....................................... 15

**Travel Procurement Card** ..................................................................................... 16-18

**Frequently Asked Questions** ................................................................................. 19

**The Do’s and Don’ts for Procurement Cards** ......................................................... 20

**Sample – Completed monthly procurement card package** ...................................... 21-22

**Missing Receipt Form** ........................................................................................... 23

**Vehicle Rental Justification Form** ......................................................................... 24
Overview of the Procurement Card System

Baltimore County Public Schools (BCPS) has contracted with JP Morgan Chase Bank to provide the BCPS procurement card program. The BCPS procurement card program enables employees to obtain a BCPS Mastercard credit card to make low dollar (less than $2,000) purchases that are necessary for BCPS operations. The program is designed to provide faster delivery to the end user and reduce the amount of administrative work involved in purchasing low dollar items. The procurement card program is intended to supplement the purchasing process, not replace the purchase order program.

**BENEFITS**

- The procurement card program will simplify and expedite the process for making small dollar purchases so that users receive their items quickly.
- The program also eliminates the need for thousands of small dollar paper purchase orders.
- Vendors are paid by JP Morgan Chase generally within 48 hours of purchase.
- Recording purchases in the JP Morgan Chase PaymentNet automated system requires little effort by the card holder, and allocated transactions are posted against the school/office budget daily.
- The JP Morgan Chase PaymentNet system allows card holders, approving officials, and accounting, purchasing, and internal audit staff to see the detail of the items purchased when level III detail is provided by the vendor.

**DEFINITIONS**

*PaymentNet:* The automated web-based system provided by JP Morgan Chase that allows card holders to review their purchases, allocate their purchases to the appropriate budget accounts, enter any necessary description for a purchase, and generate the monthly *Statement of Account Report*. PaymentNet is also available for printing statements, viewing transactions, and running transaction detail reports for Approving Officials, Controller’s Office, Office of Purchasing, and Office of Internal Audit staff.

*Approving Official:* The administrator who is responsible for the procurement card usage of their staff. **A card holder cannot be his/her own approving official.** The approving official shall be the immediate supervisor (principal or office manager) unless the responsibility is delegated in writing. **The approving official is responsible for reviewing the card holder’s original paper p-card packet and approving each Statement of Account Report, to ensure purchases are necessary, appropriate, and in accordance with applicable Board Policies, Superintendent Rules, and these procedures.** If a principal is a card holder, their Executive Director is their approving official.

*Card holder:* The BCPS employee whose name appears on the card, who is authorized to make purchases, and is accountable for all charges made on the account. **Only the employee named on the card may use the card.**

*Level 3 (III) Detail:* Certain vendors provide this level of transaction detail to the bank with each transaction. This level of detail provides specific information about the individual items purchased. Level III detail appears on the Addendum tab of the Transaction Detail screen in PaymentNet.

*Regular Procurement Card:* A Regular JP Morgan Chase Mastercard credit card issued to a BCPS employee for the purpose of making authorized purchases on behalf of BCPS. The card includes the BCPS name and employee name. Although the card looks and works like any other Mastercard card, the BCPS card has the spending limits and blocked vendors enforced at the point of sale. The card is a corporate charge card. A card holder’s personal credit is not checked nor affected by the card. The card cannot be used to make travel related purchases. The MCC codes for merchants such as hotels and airlines are blocked.
**Travel Procurement Card**: Is a regular Procurement Card that is allowed to make travel related MCC code purchases such as hotels and airlines.

**Program Administrator**: Designated Fiscal Services representative(s) responsible for the training, PaymentNet assistance, system setup, reconciliation of the p-card and general ledger charges, billing errors, etc. The Program Administrator may also serve as the primary liaison between BCPS and the card issuer bank.

**TRAINING REQUIREMENTS**

In order to become a card holder, an employee must first complete the Procurement Card PaymentNet Training offered by staff from the Controller’s office. Registration and training session dates are found on BCPS/Staff/Professional Opportunities/Registration System. Additionally, a card holder’s approving official (principal/manager) must also have been trained before a card holder is issued a procurement card. This ensures that an approving official (principal/manager) is aware of their responsibilities for their staff’s procurement cards.

Periodic refresher training may also be required to ensure that all card holders remain familiar with the processes, rules and procedures for use of a BCPS procurement card. Additionally, if reviews conducted by the Controller’s Office or audits conducted by the Office of Internal Audit disclose noncompliance with the rules and procedures, a card holder and/or approving official may be required to be retrained. Repeated instances of noncompliance can result in a card holders card privileges being suspended or permanently revoked.

**APPLICATION PROCESS**

Application for a card should be submitted to the Office of the Controller after the employee completes the training class. The following forms, which will be provided during the training, must be completed and forwarded together to the Office of the Controller:

1. **Procurement Card Application** - The single transaction limit is $2,000 for a regular procurement card. The monthly aggregate shall be set by the card holder's Approving Official based on the school/office budget and the individual card holder responsibilities ($3,000 - $5,000 is recommended for schools, higher monthly limits may be set for secondary schools and offices if justified based on budget and number of card holders). Some areas may have different limits based on the unique office needs and the approval from their Executive Director and the Office of the Controller.

2. **Delegation of Authority Form**– employees should carefully read before signing and keep a copy of the signed document. The form must also be approved by the responsible principal/manager.

**EMPLOYMENT STATUS/LOCATION CHANGES**

Any change in staff with BCPS procurement cards (e.g. retirement, resignation, leave, cancel or transfer) must be reported to the Office of the Controller as soon as possible to ensure appropriate action is taken to update the applicable information for the card holder. The card holder is responsible for ensuring all open transactions are properly allocated prior to the date of the change. The cardholder must complete the Procurement Card Change/Transfer Form, have it approved and submit to the Office of Controller for the change to be made.

If a card holder is terminating employment, the card holder is responsible for ensuring all open transactions are properly allocated prior to the date of the change, complete the Procurement Card Change/Transfer Form, and submit to the Office of Controller. The physical card should be destroyed by the cardholder.
If the card holder is unable to complete the Procurement Card Change/Transfer Form, the responsible principal/manager must complete the form and forward it to the Office of the Controller.

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Baltimore County Public Schools
Procurement Card Change/Transfer Form

This form is used to cancel a procurement card or change the department, address, spending limits or contact information.

Check One: Transfer/Location Change [ ] Name Change [ ] Retirement [ ] Cancel [ ] Other [ ]

Other Explain

Effective Date of Change: ________________ Do you have more than one card? Yes [ ] No [ ]

All previous transactions must be completely reviewed and approved by transaction approver prior to submitting form.

Last 4 digit of the card to be updated: __________ Are you requesting a travel card? Yes [ ] No [ ]

---

Card Holder Information:

First Name [ ] Mi [ ] Last Name [ ] Previous Last Name (for name change) [ ]

Former School/Office Name/3-digit department code

New School/Office Name

3 Digit Dept. Code

Address of New Location (Must be a valid BCPS address)

Street Address [ ] City [ ] State [ ] Zip Code [ ]

New Phone Number [ ] New Position/Title [ ]

Single Transaction Limit [ ] Monthly Transaction Limit [ ]

(Standard maximum amount of $2,000, single limit for travel expenditures can be $5,000)

(Standard amounts are between $5,000 and $10,000)

If Monthly Limit being requested is more than $10,000, please provide an explanation below and have the request approved by the Executive Director. Also include additional department numbers if applicable.

---

Card Holder Signature [ ] Date [ ]

Approval:

Print the New Approving Official’s Name [ ]

Signature of the New Approving Official [ ] Date [ ]

Send approved form to the Office of Controller – Procurement Cards – Building E Greenwood for processing.
Roles and Responsibilities

STANDARDS OF CONDUCT

1. BCPS employees hold a public trust; their conduct in using the procurement card must comply with the Ethics Code Policies of the Board of Education of Baltimore County.

2. All BCPS employees shall use the procurement card to purchase supplies and materials in compliance with these procedures.

3. Card holders and Approving Officials (Principal/Manager) acknowledge when completing the delegation of authority form that making false statements on procurement card records, or misappropriation of funds using BCPS issued credit cards, may provide support for disciplinary action including suspension or termination of employment, restitution, and criminal prosecution.

4. Card holders will be required to attend and complete the Procurement Card PaymentNet Training and print out, review and sign a Delegation of Authority Form and submit to the Office of Controller prior to obtaining a BCPS issued p-card. The Delegation of Authority Form acknowledges their understanding of the standards of conduct, procedures, and penalties for misuse with Procurement Card Purchases.

5. Card holders should always treat a BCPS procurement card with at least the same level of care as one does their own personal credit cards. The card should be maintained in a secure location and the account number carefully safeguarded. A procurement card should never be left unattended or in a desk.

6. Card holders and Approving Officials are expected to cooperate with staff from the Offices of Internal Audit, Controller, Accounting, and Purchasing. These offices routinely conduct inquiries, reviews and/or audits of card holder purchases.

CARD HOLDER RESPONSIBILITIES

1. Activation - Upon receipt of a procurement card the employee must contact JP Morgan Chase Bank as directed on the instructions sent with the card. The card must be activated prior to being used. The card holder must be able to state:

   - The single transaction limit
   - The monthly card spending limit
   - Billing Statement zip code – the BCPS school/office location used on the application
   - Their employee ID number (the ten-digit BCPS Employee ID including leading zeros)

2. Accountability – Having a BCPS procurement card is a significant responsibility. Card holders are accountable for their use of the card. Card holders should be aware that the use of all BCPS procurement cards is monitored by the Department of Fiscal Services’ staff and internal and external auditors.

3. Use of the Card – Use of a BCPS procurement card by a card holder is governed by the following:

   a. **Only the card holder whose name appears on the card is authorized to use the card.** No other person is authorized to use an individual's BCPS procurement card.

   b. The card holder must make certain that budgeted funds are available to cover their purchases prior to making a purchase.
c. Use of the card is subject to the single transaction and monthly spending limit assigned to the card. At point of purchase, authorization for a purchase will be approved by Mastercard only if the purchase falls within the dollar limits established for the card.

d. All items purchased must be readily available. Merchants/Vendors are prohibited from charging Mastercard until the order is shipped.

e. Merchants/Vendors are identified by Mastercard based on their type of business by a merchant classification code (MCC). Purchases from certain types of unapproved Merchants/Vendors are blocked at the point of sale based on these codes. The Controller’s Office determines which MCC’s should be blocked. A list of blocked codes is included on pages 11 - 12.

f. The card holder may only purchase budgeted items necessary for their school or office.

g. When purchasing items, the card holder shall inform the Merchant/Vendor that the purchase is for Baltimore County Public Schools and is exempt from sales tax. BCPS Tax Exempt Form is on page 31.

h. Card holders must obtain detailed receipts for all purchases and credits. The receipt should list individual items purchased. Summary receipts are not acceptable. For phone orders the card holder must obtain a detailed receipt by mail/fax/email. In the event that a card holder loses or misplaces a receipt it is the card holder’s responsibility to obtain a duplicate receipt within a reasonable period of time. If a receipt cannot be obtained from the vendor, the card holder should complete a Missing Receipt Form and have the form approved by their Approving Official. The form should be maintained with the procurement card documentation for the applicable month.

i. All food purchases must be in compliance with the BCPS Food Parameters. Documentation for food purchases must include detailed itemized receipts, written agenda for the event, written explanation of the purpose for the food purchase (also include in comments section in PaymentNet), and a list of attendees.

j. Examples of allowable types of purchases include, but are not limited to:

   i. Office supplies
   ii. Classroom instructional supplies, materials, books, subscriptions
   iii. Curriculum supplies
   iv. Health supplies
   v. Conference registration fees

k. Disputed charges – card holders should first attempt to resolve a disputed charge with the vendor. If the dispute cannot be resolved with the vendor, the card holder should contact Chase Bank at 1-800-316-6056 to file a dispute. See also the instructions for filing a dispute online through PaymentNet.

l. Returns – card holders should obtain return authorization from the vendor whenever returning an item. Additionally, a credit/return receipt should be obtained for any returned items. The receipt should be maintained by the card holder until the credit shows up in PaymentNet and the monthly Mastercard statement. If the credit does not show up by the second subsequent Mastercard statement, contact JP Morgan Chase to dispute the charge.

m. Suspected fraudulent charges must be reported to Chase Bank immediately at 1-800-316-6056. The card will be immediately cancelled by the bank and a new card issued to the card holder.

n. Lost or stolen cards should be reported to the bank immediately. The bank may be contacted 24 hours a day at 1-800-316-6056. The bank will promptly issue the card holder a new card. **Year end deadlines** – The Advanced Notice – FY---- Year-end Closing Schedule is published annually by the Department of Fiscal Services. **Procurement cards may not be used in June, through July 1.**

o. Card holders and approving officials must plan their needs accordingly. The only allowable purchases after June 1st are normal recurring charges, such as a monthly bill for a phone/fax line, or items
required by the Department of Physical Facilities for unanticipated repairs and maintenance. Supplies and materials for events scheduled after June 1st should be purchased before the deadline. A request for exception to this procedure must be made in writing to the Chief Financial Officer, along with appropriate justification.

p. **Appearance and reasonableness test** – For all potential purchases using a BCPS Mastercard procurement card, the “appearance test” should be used, i.e., “How would this purchase be viewed by external constituents if it was placed on the front page of a newspaper?”

4. **Prohibited Purchases** – Unallowable purchases include, but are not limited to:

   a. Cash advances
   b. Travel related purchases including transportation, lodging, and meals are not allowed on the regular p-card as travel related MCC codes are blocked at point of sale
   c. Services performed by unincorporated individuals/sole proprietors due to IRS 1099 reporting requirements. They must be paid by check through the Accounting Office.
   d. Gift cards or other gifts for employees
   e. Holiday gifts and holiday parties
   f. Bereavement gifts, retirement gifts, wedding gifts, birthday gifts, etc.
   g. Flowers
   h. Candy for students/staff
   i. Fruit arrangements (e.g. Edible Arrangements)
   j. Personal items (e.g. coffee, bagels, snacks, utensils, K-cups, coffee supplies/machines, toasters, etc.) Food purchases are subject to the Parameters for the Purchase of Food and should not be purchased for routine regular/staff meetings
   k. Personal purchases that become the employees property
   l. Technology items include, but are not limited to, software, computers, tablets, audio visual equipment (projectors, interactive mobile panels), and printers. Technology items must be approved by the Department of Technology and purchased using a purchase order to ensure all items meet BCPS technology standards. Approved items are on the Office of Purchasing website.
   m. Apps, cell phones, cell phone cases, cell phone chargers and data plans for personal use
   n. Offsite electronic/cloud data storage such as Dropbox or Carbonite – Since BCPS offers use of the Office 365 Onedrive
   o. Split purchases – intentional splitting of purchases on a single or multiple cards to avoid the established limits of the card

5. **Allocate Purchases** – Each time a purchase is made, the item(s) must be allocated to the appropriate budget account in the JP Morgan Chase PaymentNet system. This should be done promptly after a purchase is made to ensure timely posting of procurement card transactions to your school or office budget. Once a transaction has been allocated to a budget account, it will post to the Advantage Financial Accounting system with in two business days.

   a. Log into PaymentNet and identify the transaction for the item(s) purchased. See the information on using PaymentNet for detailed instructions on using the PaymentNet system if necessary.
   b. Compare the vendor receipt to the Mastercard transaction in PaymentNet.
   c. Allocate the transaction to the proper budget account.
d. Returns and credits must also be allocated in accordance with the steps above.

6. **Monthly Card holder Responsibilities** – The JP Morgan Chase Mastercard billing period ends on the last day of each month. Mastercard statements are mailed to card holders at their school/office address after the cycle close date. Statements can also be printed directly from PaymentNet the day after the billing cycle closes. The following must be done monthly and **completed by the 14th of the month**:
   a. Log in to PaymentNet and review the transaction for the billing cycle that coincides with the monthly statement.
   b. If any transactions have not been allocated, complete in accordance with step 5 above.
   c. Print the *Statement of Account Report* (even if there was no activity for the period) for the billing cycle of the monthly statement.
   d. Compare the *Statement of Account Report* to the monthly Mastercard statement.
   e. Sign and date the *Statement of Account Report* (even if there was no activity for the period).
   f. Attach the original receipts/credits, monthly Mastercard statement, and any other supporting documentation to the signed *Statement of Account Report*, and submit the package to the school/office bookkeeper for review and approval of the principal/manager by the 14th of every month.
   g. Maintain copies of all receipts, credits, statements, reports and other documentation in accordance with the document retention procedures below.
APPROVING OFFICIAL (PRINCIPAL/MANAGER) RESPONSIBILITIES

The Approving Official is the administrator (principal/manager) who is responsible for the procurement card usage of their staff. The Approving Official’s responsibilities include:

1. If the card holder is unable to allocate their transactions in PaymentNet and complete the monthly package of documentation (Mastercard statement, Statement of Account Report, receipts), the Approving Official must complete it or see that another staff member completes the card holder responsibilities. Administrative secretaries or fiscal assistants who have completed the procurement card training may, upon approval of the principal/office head, be granted access to the PaymentNet system that allows reporting and allocation of transactions for all school or office card holders.

2. Follow the steps for Manager Monthly Verification in PaymentNet to identify any card holders in your school/office that have not allocated all of their transactions to a budget account. Optionally, a report of all procurement card transactions for the entire school may be run, which provides transaction detail.

3. Monthly, after ensuring that all transactions for your school/office have been allocated, and the applicable monthly package of documentation has been received, review each card holder package of Mastercard statement, original receipts, Statement of Account Report, and other supporting documentation. Remember that all card holders should turn in the Statement of Account Report, even if they had no activity for the month. Recommended review should include the following:
   - Review the card holder’s supporting documentation to make sure it is complete. Each packet should include the Mastercard statement, Statement of Account Report, receipts and other documentation for each transaction;
   - Verify the card holder has signed and dated the Statement of Account Report;
   - Verify that all charges have appropriate original detailed receipts;
   - Optionally – can view transaction line item detail for vendors that provide level III detail, see the PaymentNet manual for additional information;
   - Optionally – run a detail report of transactions including level III line item detail (for vendors that provide level III detail), see PaymentNet manual for additional information;
   - Review the appropriateness of purchases;
   - Look for split charges to avoid the per transaction dollar limits;
   - Ensure food purchases are necessary and include additional required documentation;
   - Ensure purchases have been charged to the correct budget accounts;
   - Look for inappropriate and/or personal purchases;
   - Upon completion of review, sign and date the Statement of Account Report indicating approval;
   - Return approved packages to the administrative secretary/fiscal assistant for retention.
ADMINISTRATIVE SECRETARY/FISCAL ASSISTANT RESPONSIBILITIES

1. The administrative secretary/fiscal assistant should complete the following monthly:
   a. Follow the steps for manager monthly verification report in PaymentNet to identify all card holders with transactions posted for the MasterCard billing cycle which ends on or about the 6th of each month.
   b. Request and account for each card holder’s monthly procurement card package for the school/office. Each card holder must submit a complete package, or a signed and dated Statement of Account Report showing there was no activity for the month. We recommend creating a checklist to account for submission by all cardholders every month.
   c. Review each card holder package to make sure all documentation is included (Statement, signed and dated card holder activity report, original receipts, other required documentation).
   d. Submit the card holder packages to the principal for review/approval.
   e. When the card holder packages are returned approved by the principal, maintain a centralized file by month for retention in accordance with the record retention policies.

VIOLATIONS OF PROCEDURES

1. Violations of the Delegation of Authority requirements and these procedures will be pursued in accordance with all applicable Board Policies, Superintendent Rules, and other applicable disciplinary procedures.
2. Possible violations may be investigated by the Approving Official, the Office of Internal Audit, the Controller’s Office, and/or legal authorities having jurisdiction.
3. Repeated violations of these procedures may be cause for permanent revoking of procurement card privileges.
4. The Approving Official or the Office of Internal Audit will contact the Office of the Controller to request cancellation or suspension of procurement card privileges during an investigation if they believe it is necessary. The Controller’s Office may also suspend or cancel cards based on violations if deemed necessary.
5. After completion of an investigation, the Approving Official, the appropriate supervisor, and the appropriate Chief Officer will be notified of the results.
6. Resolution of findings may include restitution and/or disciplinary action, including, but not limited to, letters of reprimand, suspension, termination of employment, repayment, or referral to the proper authorities for civil or criminal prosecution. All disciplinary action will be in accordance with applicable Board Policies, Superintendent Rules, and Department of Human Resources Procedures.
7. The results of procurement card audits and/or investigations may be reported to the Superintendent or designated staff, legal counsel, legal authorities having jurisdiction, and the Board’s Audit Committee.
8. To report procurement card fraud, waste, or abuse through the BCPS hotline follow this link Link to Fraud, Waste and Abuse Reporting Page

AUDITS OF PROCUREMENT CARD ACTIVITY

All BCPS Mastercard card holders’ records are subject to review/audit by the Office of Internal Audit, the Controller’s Office, and various external independent, county, state and federal auditors. Accordingly, compliance with these procedures and compliance with requests from auditors and/or the Controller’s Office is mandatory. Non-compliance or failure to comply with review/audit requests will be handled as violations of procedure above.
RECORD RETENTION

1. **Card holder** – Each card holder must retain *copies* of all receipts, Mastercard statements, *Statement of Account Reports*, credits, and other supporting documentation for the later of seven years or until audited.

2. **Administrative Secretary/Fiscal Assistant** – The school administrative secretary/fiscal assistant or other office staff assigned responsibility for financial recordkeeping shall keep the *original signed/approved documentation* for the later of seven years or until audited.

CONTACT INFORMATION

If you have questions about these policies and procedures, you may email pcardquestions@bcps.org or contact the following individuals:

Nancy Covahey             Brett Bowman
Fiscal Assistant III      Accountant II
443-809-8891             443-809-0596
ncovahey@bcps.org         bbowman3@bcps.org

Patrick Fannon
Controller
443-809-6198
pfannon@bcps.org
Vendor Blocking

The following merchant classification codes are blocked at the point-of-sale by regular Mastercard procurement cards. Some travel related MCC codes are permitted with the travel procurement cards. Card holders should not use their card at the following types of vendors:

<table>
<thead>
<tr>
<th>MCC</th>
<th>MERCHANT TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td>3000-3299</td>
<td>AIRLINES (not blocked for travel cards)</td>
</tr>
<tr>
<td>3501-4000</td>
<td>HOTELS, LODGING, MOTELS, RESORTS (not blocked for travel cards)</td>
</tr>
<tr>
<td>4411</td>
<td>CRUISE LINES, STEAM LINES</td>
</tr>
<tr>
<td>4457</td>
<td>BOAT RENTALS AND LEASES</td>
</tr>
<tr>
<td>4582</td>
<td>AIRPORTS, AIRPORT TERMINALS</td>
</tr>
<tr>
<td>4722</td>
<td>TRAVEL AGENCIES AND TOUR OPERATIONS</td>
</tr>
<tr>
<td>4723</td>
<td>PACKAGE TOUR OPERATORS</td>
</tr>
<tr>
<td>4789</td>
<td>TRANSPORTATION SERVICES</td>
</tr>
<tr>
<td>4829</td>
<td>MONEY ORDERS, WIRE TRANSFERS</td>
</tr>
<tr>
<td>5309</td>
<td>DUTY FREE STORES</td>
</tr>
<tr>
<td>5541</td>
<td>SERVICE STATIONS</td>
</tr>
<tr>
<td>5681</td>
<td>FURRIERS AND FUR SHOPS</td>
</tr>
<tr>
<td>5832</td>
<td>ANTIQUE SHOPS</td>
</tr>
<tr>
<td>5933</td>
<td>PAWN SHOPS</td>
</tr>
<tr>
<td>5937</td>
<td>ANTIQUE REPRODUCTIONS</td>
</tr>
<tr>
<td>5944</td>
<td>JEWELRY STORES</td>
</tr>
<tr>
<td>5971</td>
<td>ART DEALERS AND GALLERIES</td>
</tr>
<tr>
<td>5972</td>
<td>STAMP AND COIN STORES</td>
</tr>
<tr>
<td>5973</td>
<td>RELIGIOUS GOODS STORES</td>
</tr>
<tr>
<td>5993</td>
<td>CIGAR STORES</td>
</tr>
<tr>
<td>6010-6012</td>
<td>FINANCIAL INSTITUTIONS (INCLUDES ATM'S)</td>
</tr>
<tr>
<td>6051</td>
<td>FOREIGN CURRENCY, MONEY ORDERS, TRAVELERS CHEQUES</td>
</tr>
<tr>
<td>7273</td>
<td>DATING, ESCORT SERVICES</td>
</tr>
<tr>
<td>7297</td>
<td>MASSAGE PARLORS</td>
</tr>
<tr>
<td>7995</td>
<td>BETTING</td>
</tr>
<tr>
<td>5094</td>
<td>PRECIOUS STONES AND METALS, WATCHES AND JEWELRY</td>
</tr>
<tr>
<td>5551</td>
<td>BOAT DEALERS</td>
</tr>
<tr>
<td>5592</td>
<td>MOTOR HOME DEALERS</td>
</tr>
<tr>
<td>5598</td>
<td>SNOWMOBILE DEALERS</td>
</tr>
<tr>
<td>5921</td>
<td>PACKAGE STORES - BEER, WINE, LIQUOR</td>
</tr>
<tr>
<td>5996</td>
<td>SWIMMING POOLS - SALES, SERVICE, SUPPLIES</td>
</tr>
<tr>
<td>6211</td>
<td>SECURITY BROKERS/DEALERS</td>
</tr>
<tr>
<td>6300</td>
<td>INSURANCE SALES, UNDERWRITING, PREMIUMS</td>
</tr>
<tr>
<td>7012</td>
<td>TIMESHARES</td>
</tr>
<tr>
<td>MCC</td>
<td>MERCHANT TYPE</td>
</tr>
<tr>
<td>------</td>
<td>-------------------------------------------------</td>
</tr>
<tr>
<td>7261</td>
<td>FUNERAL SERVICES, CREMATORIES</td>
</tr>
<tr>
<td>7276</td>
<td>TAX PREPARATION SERVICES</td>
</tr>
<tr>
<td>7277</td>
<td>COUNSELING SERVICES, DEBT, MARRIAGE, PERSONNEL</td>
</tr>
<tr>
<td>7321</td>
<td>CONSUMER CREDIT REPORTING AGENCIES</td>
</tr>
<tr>
<td>8011</td>
<td>DOCTORS AND PHYSICIANS</td>
</tr>
<tr>
<td>8021</td>
<td>DENTISTS AND ORTHODONTISTS</td>
</tr>
<tr>
<td>8031</td>
<td>OSTEOPATHS</td>
</tr>
<tr>
<td>8041</td>
<td>CHIROPRACTORS</td>
</tr>
<tr>
<td>8042</td>
<td>OPTOMETRISTS, OPTAMOLOGISTS</td>
</tr>
<tr>
<td>8043</td>
<td>OPTICIANS, OPTICIANS GODDS AND GLASSES</td>
</tr>
<tr>
<td>8049</td>
<td>PODIATRISTS</td>
</tr>
<tr>
<td>8050</td>
<td>NURSING AND PERSONAL CARE FACILITIES</td>
</tr>
<tr>
<td>8062</td>
<td>HOSPITALS</td>
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<td>8071</td>
<td>MEDICAL AND DENTAL LABS</td>
</tr>
<tr>
<td>8651</td>
<td>POLITICAL ORGANIZATIONS</td>
</tr>
<tr>
<td>8661</td>
<td>RELIGIOUS ORGANIZATIONS</td>
</tr>
<tr>
<td>9223</td>
<td>BAIL AND BOND PAYMENTS</td>
</tr>
<tr>
<td>9311</td>
<td>TAX PAYMENTS</td>
</tr>
</tbody>
</table>
# Preapproval Form for P-card Purchase

## Cardholder Information

- **Date:** ____________________________
- **Cardholder:** ____________________________
- **Subject/Program area:** ____________________________
- **Account number:** ____________________________
- **Current available budget:** ____________________________

## Purchase Information

- **Vendor:** ____________________________
- **Purchase amount:** ____________________________
- **Description of items being purchased:** ____________________________
  
  
  
  
  
  
  
  
  
  
  
  
  
  
  
  
  
  
  
  
  
- **Reason for the purchase:** ____________________________
Written Request for Procurement Card Expenditure(s)

Teacher Making Request: __________________________

Date: __________

Subject Area: __________________________________________

Total Funds spent prior to this requested expenditure_______ Balance remaining in account__________.

Vendor Name: __________________________________________

Materials/Supplies Requested:
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

How does this purchase support your instructional program?
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Account String: _________________________________________

Itemized Expenditures:
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Principal’s Approval: _______________________________________

Date: __________
Travel Procurement Cards

I. Overview – A travel card is a regular BCPS JP Morgan Chase Mastercard credit card that is issued to an individual employee designated by the responsible approving official (principal/office manager). The travel card may be used for approved overnight travel expenses and for ordinary supply purchases. The travel card can simplify making travel arrangements for staff approved for BCPS related overnight travel by allowing the cardholder to directly make airline and hotel reservations for staff in their school/office.

II. Definitions

a. Travel Card – A BCPS JP Morgan Chase Mastercard credit card issued to an employee, that allows the cardholder to make authorized travel related purchases (e.g. airlines, hotels).

b. Travel related purchases – Overnight travel expenditures for transportation (e.g. airfare, train, airport shuttle), lodging (hotel room), and conference registrations.

c. Travel object code – All overnight travel expenses shall be allocated to object code 4029 – overnight travel in the JP Morgan Chase PaymentNet system.

d. Conference registration object code – All charges for conference registrations shall be allocated to object code 4005 – conference registrations in the JP Morgan Chase PaymentNet system.

III. Procedures

a. Overnight Travel Approval – All overnight travel by employees must be approved in advance by the principal/office head and the appropriate chief officer, or executive director. A copy of the approved overnight travel form must be maintained with corresponding procurement card receipts/documentation of travel related purchases.

b. Allowable usage – in addition to the purchase of supplies and materials, a travel card may be used for the following travel related purchases, after overnight travel for an employee has been approved in accordance with procedures:

1. Domestic coach/economy airfare and related fees (if possible, airfare should be booked online to avoid additional fees charged by airlines for telephone reservations)

2. Domestic coach/economy rail/train fare

3. Hotel rooms – room rental and related room taxes (make sure to get any available group rate for a conference). NOTE – Make sure hotel rooms for all travelers are charged in full by the hotel on the travel card and not just “held” until the travelers arrive, since the travelers will not always be the cardholder! Additionally, all persons traveling should confirm their reservations and payment with the hotel before the trip – especially if using third party hotel reservation sites.

4. Ground transportation/shuttle service and car rental (see below under Unallowable use c., iv)

5. Conference registrations (Use object code 4005)
6. Note – travel purchases charged to a grant budget may only be done by the applicable grant office or the Office of Purchasing upon approval of the grant manager.

7. Foreign travel should be handled through the Office of Purchasing.

8. The Office of Purchasing has staff with travel cards to handle, foreign travel, grant related travel, or other travel as necessary.

9. Cancelations - Any necessary cancelations of travel reservations should be done as soon as possible to avoid unnecessary fees.

c. **Unallowable use** – A travel card may **not** be used for:
   i. Food/meals/room service. Because employees are reimbursed for meals based on per diem rates.
   ii. Travel insurance
   iii. Airfare/train fare other than **domestic** coach/economy class
   iv. Vehicle rental (because cardholder must be present when vehicle is rented) Note: car rental/fuel is allowable only if necessary, or if car rental is more economical for a group than ground shuttles (see [Vehicle Rental Justification Form](#)); and the individual with the travel card is traveling and will be driving the rental vehicle.
   v. Personal expenses of any kind, including, but not limited to, extension of a BCPS trip for a vacation.
   vi. Use of a travel card by anyone other than the named cardholder.

d. **Number of cards** – elementary schools may have one travel card. Secondary schools may have up to two travel cards. The number of travel cards for offices will be determined on the basis of need.

e. **Overnight Travel Approval** – procedures for obtaining required approval(s) for overnight travel must be followed and appropriate approvals obtained prior to making any travel arrangements.

f. **Spending limits** – Due to the nature of travel, travel related purchases may exceed the single purchase limit of $2,000 assigned to procurement cards. Accordingly, travel cards will have higher per transaction spending limits. Only travel related purchases may exceed the $2,000 per transaction spending limits. All other purchases must adhere to the $2,000 per transaction spending limits. Cardholders who violate the $2,000 per transaction limit for non-travel related purchases may be subject to disciplinary actions and suspension of their card.

**Recording travel purchases in PaymentNet** – all travel related purchases must be allocated to a budget line in the PaymentNet system. Charges should be posted to the appropriate travel budget account (object 4029).

g. **Documentation** –
   1. Overnight approval forms must be attached and saved with the procurement card statement, **Statement of Account** report, and receipts/invoices. We suggest also attaching itineraries, conference agendas/brochures.
2. Copies of itineraries/confirmations and receipts should be provided to the individual(s) who are traveling so that they have confirmation of payment for their travel in case of discrepancies.

h. **Cardholder Use** - A travel card may *only* be used by the cardholder named on the card. The cardholder may not allow others to use their card, nor give their card to other persons going on overnight trips.

i. **Approving Officials** – in addition to the requirements for review of transactions, the approving principal/office head should ensure that travel related purchases are supported by receipts and the approved overnight travel approval form for all travelers and ensure that travel charges are NOT also submitted for reimbursement on a Non-routine Overnight Travel Reimbursement form for employee(s).
**Frequently Asked Questions**

**Q – Can I purchase a computer or printer with my card?**

A – No, to ensure standardization, all computers must be on a purchase order. The Department of Technology reviews all purchase orders for computers. Printer purchases must be reviewed by the Office of Purchasing.

**Q – I found the same or similar item cheaper than the on-line catalog elsewhere. Can I use my card to purchase it?**

A – No, the on-line catalogs are established contracts that were bid/procured in accordance with State Procurement Regulations. Additionally, many of our on-line catalog prices already include shipping costs and never charge sales tax.

**Q – Can I have my per-transaction limits raised?**

A – No the per-transaction limit is set at $2,000 for card holders because the card is intended to be used for small purchases of supplies. Large purchases should be made on a purchase order.

**Q – Can I have my monthly limit raised?**

A – Maybe. Monthly limits must be set in accordance with the applicable school or office annual budget, and takes into consideration the number of card holders at the school/office. Limits may not be raised at year end after the purchase order cut-off date.

**Q – Does having a procurement card affect my credit rating?**

A – No, your personal credit is not affected in any way by using a BCPS procurement card.

**Q – Can I use my card to pay for registration for a conference?**

A - Yes, within your transaction limits. However, other travel related charges such as food, lodging, airfare may not be charged to the card. See travel approval & arrangements on the Controller’s Office web site.

**Q – I need to charge my purchase to an account that does not show up in PaymentNet. What should I do?**

A – Contact the Controller’s Office (pcardquestions@bcps.org) to request changes to Advantage Financial budget account codes.

**Q – What should I do if I lose a receipt?**

A – Contact the vendor to obtain a duplicate copy. If you cannot obtain one, complete a Missing Receipt Form and save this documentation with your records.

**Q – Why do you always ask about my charges?**

A – The Controller’s Office conducts periodic and random reviews of procurement card purchases as part of their oversight of the program. Additionally, the vendor and/or items purchased can lead to reviews of transactions.

**Q – What should I do if I lose my card?**

A – Contact Chase Bank at 1-800-316-6056 immediately to have it cancelled and a new card issued.

**Q – What should I do if I suspect there are fraudulent charges on my card?**

A – Contact Chase Bank at 1-800-316-6056 to report the suspect charges immediately.

**Q – Can another employee use my card?**

A – No, the card is not transferable. Only the individual whose name is embossed on the card may use it.

**Q – Can I use my procurement card for purchases using grant funds?**

A – Generally no, Grant funded purchases must be pre-authorized by the applicable grant manager.

**Q – Why did my credit card purchase get denied by the vendor?**

A – All procurement card purchases are subject to restrictions, including per transaction limits, monthly spending limits, and blocked merchant codes. If any limits have been reached or the merchant is blocked, the card will be declined.
The Do’s and Don’ts for Procurement Cards!

**Do –**

**Card holders**
- Obtain pre-approval for purchases to ensure availability of funds.
- Use the card for small dollar purchases.
- Inform vendors that purchases are tax-exempt.
- Review purchases and allocate charges to appropriate budget accounts promptly.
- Obtain itemized receipts/invoice for all purchases.
- Sign and date the monthly *Statement of Account Report* (even if no purchases were made during the month).
- Retain copies of *Statement of Account Reports*, receipts and supporting documentation.
- Submit original documentation package to bookkeeper by 14th of the month. The bookkeeper will forward all procurement card documentation packets to the Account Manager/Principal.
- Allow sufficient time for delivery for year-end purchases – plan and order early before deadlines.
- Notify JP Morgan Chase of missing/stolen cards immediately.
- Notify Office of the Controller of changes in personnel. pcardquestions@bcps.org
- Secure the card at all times.
- When transferring, p-card will travel with you if approved.

**Principal/Manager**
- Verify all card holders have turned in complete documentation package by 14th of each month.
- Make sure all purchases are supported by proper original itemized receipts/documentation.
- Review staff purchases for inappropriate vendors (e.g. Victoria’s Secret, Mattress Warehouse, etc).
- Review documentation of staff purchases for inappropriate or unnecessary expenses (e.g. gifts, personal purchases, k-cups, coffee, excessive/unnecessary food).
- Make sure proper budget accounts are being charged.
- Make sure food purchases include proper justification, agenda, attendees, detail receipt.
- Look for “split charges” to circumvent per transaction card limit of the card.

**Don’t–**
- Split charges to circumvent approved transaction limits.
- Allow others to use your card.
- Pay Maryland sales tax.
- Pay for services provided by individuals (sole proprietors). Individuals must be paid as employees through the Payroll Office or as vendors through the Office of Accounting due to W-2 and/or 1099 reporting requirements.
- Purchase unapproved items – software, computers, printers, projectors, apps, data plans, holiday gifts, holiday staff parties, gift cards, personal items, office k-cups, coffee, bagels, payments to individuals, bereavement flowers, wedding gifts, retirement gifts.
- Allow vendors to pre-charge your card before an item ships.
- Allocate purchases to incorrect budget accounts (e.g. only classroom supplies go to instructional supplies account)
- Use card beyond year-end deadlines.
- Leave your card unsecured.
Example of a Complete Monthly Procurement Card Packet
Important Messages

Thank you for your business! We encourage you to visit www.wmason.com/Payment for 24/7 access to your account. We offer the ability to pay online, view or download invoices.

<table>
<thead>
<tr>
<th>ITEM NUMBER</th>
<th>DESCRIPTION</th>
<th>QTY</th>
<th>UN</th>
<th>UNIT PRICE</th>
<th>EXT PRICE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

Payment Method: **Check or Money Order**

To ensure proper credit, please detail and return below portion with your payment

W.B. Masin Co., Inc.
P.O. Box 381167
Boston, MA 02238-1307

Customer Number: 01946922
Invoice Number: 229837629
Invoice Date: 04/12/2022
Terms: Net 30

Total Due: $0.00

PLEASE REFERENCE INVOICE NUMBER WHEN MAKING PAYMENT, PAY ON OUR WEBSITE OR SEND PAYMENT TO:

W.B. Masin Co., Inc.
P.O. Box 381167
Boston, MA 02238-1308

Thank you for your business! We encourage you to visit www.wmason.com/Payment for 24/7 access to your account. We offer the ability to pay online, view or download invoices.

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Boston, MA 02238-1308
# Missing Receipt Form

This form is to be used as documentation for missing receipts ONLY if the merchant cannot produce duplicate documentation. It is allowed only in a rare circumstance. The form is to be completed and signed by the purchaser and the purchaser’s supervisor. Be aware that repeated use of this form as a substitute for a receipt may result in suspension or cancellation of the P-Card or other purchasing privileges.

Name: ____________________________ Merchant Name: ____________________________

Transaction Date ____________________________ Merchant Address: ____________________________

Transaction Amount: ____________________________

Merchant Phone #: ____________________________

<table>
<thead>
<tr>
<th>Why is the receipt missing?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>What attempts have been made to request a duplicate receipt from the merchant?</th>
<th>Item Description</th>
<th>Cost of Item (s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Please include names, dates, phone numbers or emails used in requesting documentation from the merchant.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Itemize the purchase (Add additional line items on a separate page if necessary.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item Description</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax (if applicable)</th>
<th>Shipping</th>
<th>Total Purchase</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

By signing this form, I certify:
- No original receipt is available
- I attempted to obtain an itemized receipt from the merchant
- The item(s) above were purchased for Baltimore County Public School purposes
- The amount of the expense is accurate

Card Holder
Print Name ____________________________ Signature ____________________________ Date ____________________________

Approving Official
Print Name ____________________________ Signature ____________________________ Date ____________________________

Approved: November 2015
**Overnight Travel - Vehicle Rental Justification**

Vehicle rental is allowable if it is necessary or more economical than the ground shuttle or taxi for the individual/group. All fees related to the cost of renting a car must be included to determine when it is more economical than the use of a shuttle or taxis.

**Please remember:**

* Travel card holder must be attending conference/event/meeting to rent a vehicle/car.
* Rental vehicle/car lease must begin and end with BCPS business travel dates.
* Card holder may not extend vehicle/car rental agreement for personal use.
* Travel card holder who rents vehicle/car is the only person authorized to operate the vehicle.

**Yes / No**

(circle one) Is the vehicle required to travel to various sites and not just a conference?

(e.g. Traveling to a different state and doing site visits to various schools.)

To determine if the rental vehicle is more economical than a shuttle service or taxi, consider the following:

<table>
<thead>
<tr>
<th>Number of Attendees</th>
<th>Roundtrip Cost of Shuttle</th>
<th>Total Shuttle Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total estimate for the taxi(s)</th>
</tr>
</thead>
</table>

**Estimated Cost to Rent a Vehicle**

<table>
<thead>
<tr>
<th>Vehicle Rental Agreement Total</th>
<th>Estimate Cost of Fuel</th>
<th>Total Estimated Cost of Parking (all nights)</th>
<th>Total Estimated Cost of a Rental Vehicle</th>
</tr>
</thead>
<tbody>
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</table>

Valet parking is not permitted unless regular hotel parking is not available.

If the vehicle rental is justified, provide a list of attendees utilizing the car:

<table>
<thead>
<tr>
<th>Name</th>
<th>Office/School Location</th>
</tr>
</thead>
</table>

Card Holder Name (please print) Card Holder Signature Date

Account Manager/Principal (please print) Account Manager/Principal Approval Signature Date

**NOTE: Principals require Executive Director approval.**

Keep this documentation with related pcard receipt(s).