



# Prosecuting Attorneys' Council of Georgia

**Policies & Procedures**

**Approved: Oct. 25, 2011**

**4.13**

**Fiscal Services**

**Purchasing Cards**

1. Authority.
  - (a) O.C.G.A. § 15-18-40(c); 15-18-44; 50-5-83;
  - (b) Dept. Of Admin. Svcs.(DOAS), Statewide Purchasing Card Policy (Feb. 2011);
  - (c) PACGA Policy 4.9, Purchasing;
  - (d) PACGA Policy 6.3, GCIC.
2. Application.
  - (a) This policy applies to all Council employees.
  - (b) Except as otherwise specifically provided in this Policy, the provisions of the Dept. Of Admin. Svcs.(DOAS), Statewide Purchasing Card Policy apply to the use of P-Cards by Council staff and such policies are incorporated herein by reference as if fully set forth. Any amendments or revisions to said DOAS policies shall be effective upon receipt unless it is determined that such amendment or change directly conflicts with the agency's status as a part of the Judicial Branch.
3. Purpose.
  - (a) The Prosecuting Attorney's Council of Georgia (PAC) Purchasing Card (P-Card) allows the Council staff to make small dollar purchases of supplies and materials more efficiently and to simplify and streamline the purchasing process and lower overall transaction costs.
  - (b) The P-Card Program does not alter Council Purchasing rules and regulations nor does the program diminish the need for control of expenditures and good record keeping. Authorized cardholders are to use good and reasonable judgment to insure that a competitive price is being obtained.
  - (c) Vendors will be told that P-Card purchases are for "Official Use Only" of the state, and is therefore exempt from sales tax. Vendors will be provided a copy of a Sales and Use Tax Certificate of Exemption upon request.
4. Purchasing Card Program Administrator.



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- (a) The Senior Accountant is the Purchasing Card Program Administrator for the Council.
- (b) The Purchasing Card Program Administrator will perform all of the duties for such position as set forth in the Statewide Purchasing Card Policy and will review account transactions in order to determine if purchases are reasonable in terms of types of purchases made. Before approving the purchasing card log and/or monthly billing statement, the supervisor will carefully review all documentation..

## 5. Limitations on Use.

- (a) Prior to being issued a P-card, a credit history check will be run on the employee in addition to the criminal history background check required of all Council employees pursuant to Council Policy 6.3. A copy of the most recent checks will be filed in the employee's personnel file.
- (b) P-Cards will only be issued to employees specifically authorized in writing by the Executive Director in a Delegation of Authority memorandum.
- (c) P-Cards will only be used to make purchase where the total amount of the purchase does not exceed \$4,999.00, except with the express written approval of the Executive Director and the State Cards Program Manager at DOAS as provided in the Statewide Purchasing Card Policy. A request to exceed this limit must be submitted to the State Cards Program Manager at DOAS by the Purchasing Card Program Administrator.
- (d) Under no circumstances is an employee permitted to use the P-Card or related accounts for personal purchases. (Personal purchases are defined as purchases of goods or services intended for non-work related use or use other than official State business.)
- (e) During a billing cycle (generally a 28 day period), the total amount of purchases made by an authorized employee on the P-card will not exceed the cardholder's monthly limit.
- (f) "Ghost card" accounts are not allowed.<sup>1</sup>

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<sup>1</sup> The term "Ghost Cards" refers to a cardless P-Card account established for the payment of monthly or other periodic charges to an established vendor of a State entity.



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6. Allowable Purchases.

(a) A P-Card may be used for the following types of purchases:

- (1) Equipment – Single units under 250.00
- (2) Supplies and materials up to the total purchase limit;
- (3) Conference and seminar registration fees;
- (4) Airline tickets and vehicle rentals for State personnel traveling on official State business as defined in the State Travel Regulations and Chapter 6 of the Rules and Regulations of the Council;
- (5) Professional license fees and membership dues in professional organizations directly related to an employee's duties and responsibilities when approved by a Division Director or the Executive Director;
- (6) Services such as printing & rapid copy;
- (7) Subscriptions to publications;
- (8) Computer software;
- (9) Purchases of goods or services intended for official State of Georgia work-related use which are not otherwise excluded in the Prohibited Purchases section; or
- (10) Food for consumption by State employees or state program participants when the purchase qualifies as a “group meal” under the Council travel rules.

(b) The following types of purchases are strictly prohibited and no exceptions will be granted unless otherwise specifically indicated:

- (1) Personal purchases of any kind (personal purchases are defined as purchases of goods or services intended for non-work related use or use other than official State business);
- (2) Cash advances including use of the card, card number or account number at Automated Teller Machines (ATMs), inside bank branches or at cash



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advance, quasi-cash and money transfer locations such as Western Union, Telecheck, etc.;

- (3) Gift cards, stored value cards, calling cards, pre-paid cards or similar products;
- (4) Employee travel expenses, including lodging, transportation, and meals, except as specifically covered under Allowable Purchases
- (5) Entertainment, including in-room movies, except as specifically covered under Allowable Purchases;
- (6) Alcoholic beverages except where the alcoholic beverages are to be for instructional or classroom use only (such as DUI and similar alcohol effects awareness training) when specifically authorized by the Executive Director. When the purchase of alcoholic beverages is approved, the following steps must be taken:
  - (A) Document the purchase showing that the purchase was for instructional use;
  - (B) All of the alcoholic beverages will be completely used during the training. Any remaining alcohol at the completion will be properly secured between usage to prevent consumption in non-classroom or for non-instructional purposes or will be disposed of;
  - (C) Whenever possible, alcoholic beverages will be purchased from instructional/culinary supply sources rather than a "beverage" or "package" store;
- (7) Tobacco products;
- (8) Fuel, mechanical repairs, and maintenance of State-owned or rental vehicles (Exceptions may be granted upon verification of procedures to enter costs into Vital, the State's fleet management system administered by the DOAS Office of Fleet Management.) Note: Non-mechanical body shop repairs not covered under the state's vehicle maintenance contract may be paid for with a program account;



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- (9) Food for consumption by State employees unless the purchase qualifies as a “group meal;”
- (10) Memberships and/or fees to wholesale shopping clubs or “warehouse” type retailers.

### 7. P-Card Holder Responsibilities.

- (a) Each employee issued a P-card shall:
  - (1) Maintain security of the account number, expiration date, and security code at all times.
  - (2) Maintain knowledge of State Purchasing Card Policy and internal policies and procedures.
  - (3) Ensure all purchases are allowable purchases according to State and internal purchasing card program policies.
  - (4) Ensure all purchases comply with purchasing requirements of the Council purchasing policies.
  - (5) Obtain “best value” for the State when making purchases with the P-Card account.
  - (6) Maintain all documentation required by State and internal purchasing card policies. Minimum documentation requirements are:
    - (A) Monthly or weekly transaction log as determined by the Program Administrator and purchasing volume;
    - (B) Itemized receipt or invoice. If a receipt has been lost and a duplicate cannot be obtained, a Lost Receipt Affidavit, Form SPD-PC005, may be used. A single cardholder can use the form no more than three times in one fiscal year. If the form is used more than three times in one fiscal year P-card account privileges will be suspended.
    - (C) Monthly billing statement sent to the account holder from the Bank.



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- (7) Sign the transaction log and the monthly billing statement. All signatures must be original signatures. Signatures made with rubber stamps are prohibited.
  - (8) Submit all documentation to the supervisor or other approving official by the 7<sup>th</sup> of each month in order to ensure timely payment of the monthly billing statement.
- (b) When plastic cards are issued, only the employee whose name appears on the face of the P-Card is authorized to initiate transactions with the card. Use of the card by any other person is considered misuse of the card, even if the purchase is for legitimate State business. Use of the accounts by any other person is considered misuse of the accounts, even if the purchase is for legitimate State business.
  - (c) Should the P-Card holder change positions or no longer need the card for any reason; the employee will request cancellation of the card account. The card should be cut in half and given to the Purchasing Card Program Administrator.
  - (d) The P-Card is State property and must be surrendered at the time service with the Council is terminated. Purchasing Card Program Administrator will cancel the account and destroy the card. The failure to surrender the P-card may result in withholding the employee's final pay check.
9. Loss, Theft or Compromise of P-Card.
- (a) If a P-card is lost, stolen or compromised, the Purchasing Card Program Administrator will be immediately informed and the account cancelled.
  - (b) Upon learning of the loss, theft or compromise of the card, the card holder or the Purchasing Card Program Administrator will:
    - (1) Notify the Executive Director and a Council investigator;
    - (2) Document the transaction (e.g. copies of receipts, invoices);
    - (3) Obtain evidence of who conducted the transaction, who approved the transaction, and when and how the misuse or fraud was discovered;
    - (4) Document any personnel actions taken (e.g. account holder was terminated); and



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- (5) Notify the Bank immediately when fraud or account misuse occurs in order to properly meet the Bank's guidelines regarding Bank reimbursement of transactions related to fraud or account misuse.
10. Penalties for Misuse of P-Card. Account holders, program users, cardholders or supervisors/approving officials who knowingly, or through willful neglect, fail to comply with the following may be subject to suspension or termination of account privileges or other disciplinary action, up to and including termination of employment and criminal prosecution to the fullest extent of the law.