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# BASTROP COUNTY P-CARD POLICY AND PRODEDURE MANUAL

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Revision #2 Adopted by commissioner's court 06/13/2022

APRIL 22, 2019  
BASTROP COUNTY  
804 Pecan St. Bastrop Texas 78602

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## Purchasing Policies and Procedure (Governmental Code)

The purpose of this manual is to establish uniform policies and procedures for the procurement of materials and services that are consistent with Vernon’s Texas Codes Annotated (Sec. 262.00), a.k.a. Texas Local Government Code, and policies of Bastrop County.

262.011

(d) The county purchasing agent SHALL purchase all supplies, materials, and equipment required or used, and contract for all repairs to property used, by the county or a subdivision, officer, or employee of the county, except purchases and contracts required by law to be made on competitive bid. A person other than the county purchasing agent may not make the purchase of the supplies, materials, or equipment or make the contract for repairs.

(e) The county purchasing agent SHALL supervise all purchases made on competitive bid and SHALL see that all purchased supplies, materials, and equipment are delivered to the proper county officer or department in accordance with the purchase contract.

It is the individual responsibility of each employee involved in the procurement process to understand the policies upon which these procedures are based, the meaning, and intent of the procedures themselves.

If there are any questions relative to policy or procedure, or the ability of the employee to respond effectively to the requirements of the procedures, then it is the responsibility of the employee to bring such matters to the attention of their immediate supervisor before any action is taken.

The fundamental purpose of these procedures is not to restrict the effectiveness of the individuals involved in the procurement, but to provide a foundation for effective and consistent practices resulting in a positive and professional relationship between Bastrop County and the vendors from whom we are served.

This Procurement Card Policy has been revised to reflect changes in submittal of required paperwork. This revised edition was approved by Bastrop County Commissioner’s Court on June 13, 2020.

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## ***BASTROP COUNTY PURCHASING DEPARTMENT*** **P-CARD POLICY**

804 PECAN STREET, BASTROP, TEXAS 78602 • TEL: (512)581-7110 • FAX: (512)581-4228

### **SUBJECT: P-CARDS**

#### **A. Purpose**

The purpose of this policy is to establish rules and procedures for the use of purchasing cards (Credit Cards) by Bastrop County employees. These procedures will define the limits of use of the County issued purchasing cards provided to certain personnel in order to make purchases of goods and/or services in work stoppage situations, spot buys and to pay for educational courses, licenses and travel. The purpose of the purchasing card program is to provide the county with an efficient and controllable method of making small dollar purchases. By using the purchasing card, it will simplify the payment process and take advantage of the rebate program the card provider offers. This card is not intended to replace the existing purchasing policies set forth by both Bastrop County and the State of Texas. All purchases made utilizing the purchasing card SHALL adhere to all purchasing statutes, rules, policies and procedures. Cardholders must remember that the purchasing cards are merely a payment method and are not meant to replace the purchasing policy and that each cardholder is responsible for all transactions on their assigned card.

#### **B. Definitions**

1. *Administrator:* The Bastrop County Purchasing Agent is responsible for all program details, including all Cardholder inquiries.
2. *Approved Online Purchase:* Purchases allowed through Budget and Purchasing Policy where a P-Card is required.
3. *Approving Supervisor:* This individual SHALL review and approve a Cardholder's monthly Audit Report.
4. *Audit Report:* The monthly listing of all transactions by the Cardholder through the P-Card Website.
5. *Cardholder:* Employee who has been issued a purchasing card(s) and who is authorized to make purchases in accordance with these procedures.
6. *P-Card:* P-Card is a term used for a credit card, also known as a purchasing card.
7. *Point of Sale:* A Point of Sale transaction is the point at which a retail transaction is completed and the cardholder makes a payment in exchange for goods and /or services in the same transaction.

8. *Routine Supplies*: Small value items where the use of P-Card System is more efficient for products approved by policy or when vendor will not accept a purchase order. Routine supplies do not include stock items.
9. *Single Purchase Limit*: A dollar amount limitation of purchasing authority delegated to a Cardholder. This dollar limit SHALL be established by the Administrator.
10. *Spot Buy*: Purchases for goods or services that cannot be obtained through a contract (Local, State or Cooperative).
11. *Vendor*: A company from which a Cardholder is purchasing materials and/or equipment or services under the provisions of this procedure.
12. *Emergency purchases*: Situations where supplies or services are required to complete a project in a timely and efficient basis.
13. *Personal Use*: A purchase for any good or service that is not budgeted for or approved by a Bastrop County Department Head or Elected Official or that is not intended for Bastrop County Business is considered personal use of the Bastrop County Purchasing Card (P-Card). Personal use of this card is a use “without legal consent” from Bastrop County. Any personal use of this card, in addition to possible disciplinary action by Bastrop County, can result in a report to law enforcement for the felony offense of credit card abuse. Further, allowing a person other than yourself to use this card, for either personal or business reasons, is also grounds for disciplinary action, up to and including termination, as well as referral to law enforcement for felony charges of credit card abuse for allowing an unauthorized person to use this card.

## C. *Procedure*

### 1. **Introduction**

The P-Card Program was established to provide immediate access to goods and/or services in a work stoppage situation, for spot buys or approved purchases for educational courses, licenses and travel. Cardholders may initiate a transaction, within the limits of this policy/procedure and receive goods/services. Payments to vendors will be made by the P-Card company. All receipts for transactions are required to be submitted to the Bastrop County Treasurer’s Department. The Treasurer’s Department will verify that all receipts for each transaction are properly coded and signed by the card holder and that they match the monthly statement total. Accounts Payable will make all necessary payments at the end of the billing cycle using the balanced statement.

### 2. **Receiving a P-Card**

Elected Officials/ Department Heads may propose personnel to be cardholders by contacting the purchasing card Administrator. The Administrator will issue an employee card request form. Personnel authorized to receive a purchasing card must be approved by the appropriate elected official/ department head responsible for the department in which the employee works.

The proposed cardholder will be issued a copy of the Purchasing Card Policy and SHALL be required to attend a purchasing card training session, sign a cardholder enrollment form and an employee agreement.

The Cardholder Agreement Form (Page 12) indicates that the cardholder understands the procedure and the responsibilities of being a purchasing card holder. The Enrollment Request Form (Page 13) contains all information required to properly enter the cardholder in the purchasing card program. On the Enrollment Form, the Elected Official/Department Head will designate:

- A Single purchase limit,
- A 30 day limit
- In the event of any extenuating circumstances, the Administrator may request a temporary increase in limits.
- In the event that the Cardholder needs a permanent limit change, the Cardholder must complete the Card Request Form. This application must be signed by the Cardholder's Elected Official/Department Head. Included on this application is the limit change requested and an explanation of why the change is requested. After signatures are received, the original application will be sent to the Administrator for review.

The Purchasing Card Administrator has the authority to cancel or suspend a P-Card at any time as stated in this policy to protect the County's interests.

The Purchasing card Administrator and Treasurer's Department SHALL maintain all records of Purchasing Card request, limits, cardholder transfers and lost/stolen/destroyed card information.

### 3. Authorized P-Card Use

- a. The unique P-Card that the Cardholder receives has his/her name embossed on it and SHALL be used ONLY by the Cardholder for County Business. **NO OTHER PERSON IS AUTHORIZED TO USE THE CARD.** The Cardholder may make transactions on behalf of others in their department with the approval of a supervisor authorized to approve such purchases. However, the Cardholder is responsible for all use of his/her card.
- b. Use of the P-Card SHALL be limited to the following conditions:
  - Point of Sale transactions only.
  - ALL online transactions SHALL come through the Bastrop County Purchasing Department Ticketing Software.
  - The total value of a transaction SHALL not exceed the established single purchase limit or the monthly per card limit. Purchase limit per card per month must be adhered to. If extenuating circumstances were to occur, the Administrator should be consulted immediately for guidance.
  - **Splitting purchases or making sequential purchases to avoid exceeding the maximum for a single transaction is strictly PROHIBITED and will result in the removal of P-Card privileges by the Administrator.**

Goods/services that can be obtained from contract vendors SHALL be purchased from the contract vendors when available. Three (3) quotes will be required for any transaction where a single item or the accumulative total of all goods and/or services exceed \$5000. Competitive sealed bids will be required for all transactions that exceed \$50,000.

- c. Use of P-Card by **Cardholder** for Travel is limited to the items listed below:

- Educational Courses/Conference Registration.
- Gas for Rental Car/Toll Tag Fees Charged on Rental Car
- Shuttle Services
- Taxi Fares
- Parking
- Cardholders are required to retain itemized corresponding receipts for each transaction and process them as required in Sections 6 and 7 of this policy.
- Cardholders may NOT charge meals or incidentals to the P-Card related to Travel/Conference.
- All Educational Course/Conference P-Card transactions should clearly identify the training event attended with documentation, to include an itinerary, attached to the receipts that identifies the event attended.
- All expenses related to Lodging and Vehicle Rentals SHALL go through the Purchasing Department and all associated cost will be paid for using Bastrop County Travel P-Cards per Bastrop County Auditor's Approval. All Travel P-Cards will be kept in the Purchasing Office.

#### 4. Unauthorized P-Card Use

a. The P-Card **SHALL NOT BE USED** for the following:

- Personal purchases or purchases for family members or friends
- Lodging: Request for overnight stays SHALL come through the Bastrop County Purchasing Department Ticketing Software.
- Vehicle Rental: Request for rental vehicles SHALL come through the Bastrop County Purchasing Department Ticketing Software and will be purchased using a State of Texas Contract.
- Meals (food or drinks) are not allowed on the P-Card. All travel related meals will be reimbursed to the traveler as stated in the Bastrop County Personnel Policy Manual, Section 231-Travel & Expense Reimbursement, Sub-Section 8-Policy and Procedures-Meal Expenses. "A per diem for all meal expenses resulting from business travel involving overnight stays has been set by Commissioner's Court as follows: Morning Meal maximum = \$10.00 / Midday Meal maximum = \$15.00 / Evening Meal maximum = \$20.00. No additional reimbursement for meals will be allowed". Please refer to the Bastrop County Personnel Policy Manual, Section 231-Travel & Expense Reimbursement, Sub-Section 8-Policy and Procedures-Meal Expenses for complete instructions on reimbursement of all meals for overnight and non-overnight business travel.
- Entertainment expense or meals and travel expenses for personal use
- Cash Advances
- Gift Cards
- Contract for a third-party trainer to provide On-Site Training
- Ongoing Services or Maintenance Agreements
- Telephone calls/monthly service
- Gasoline for non-County vehicles for personal use
- Alcoholic Beverages
- A single purchase that exceeds the Cardholder's single purchase limit, unless a higher limit has been agreed upon in writing with the Elected Official/Department Head and the Administrator
- Any additional items/services as may be restricted by County policy or State statutes.

- To pay for any unauthorized purchase or any other purchase that is not in compliance with county policy or State statutes
- b. A Cardholder who makes unauthorized purchases carelessly or fraudulently uses the P-Card, **SHALL** be liable for the total dollar amount of the unauthorized purchases plus any administrative fees charged by the Bank or other associated costs in connection with the misuse. The Cardholder **SHALL** also be subject to disciplinary action up to and including termination.

## 5. Making a Purchase

- a. Procurement procedures permit an employee to purchase goods or services, if the value of a single item is \$500.00 or less and/or if the aggregate total of all items purchased is \$5,000.00 or less, to be made from a “vendor of choice.” This implies the possibility of not comparing sources or competition between vendors. However, it is also policy to seek competition when possible, utilize existing contracts, and seek the lowest prices within the parameters of quality and delivery. Accordingly, whenever making a P-Card purchase, the Cardholder will check sources of supply as reasonable to the situation to assure the best price and delivery. Where possible, the Purchasing Department will establish annual price agreements and identify the contract suppliers. Pricing on goods and services will be determined by Bastrop County Contracts, State of Texas Contracts, Purchasing Cooperative Contracts and ILA’s with other State and Local Governmental agencies.
- b. Cardholders will utilize the following “checklist” when making a purchase over \$500.00:
- Bastrop County Purchasing Manual, Section I – Purchasing Authority and General Guidelines, sub-section (B)(10) states that ALL items over \$500.00 or any aggregate total purchase over \$5,000.00 **SHALL** have a purchase order for the item(s). If the Cardholder must make a purchase that exceeds either of the situations (single item over \$500.00 or aggregate total of items over \$5,000.00) because of an emergency purpose, situation or for spot buys and no contracted vendors are available for the purchase, then the Cardholder **SHALL** immediately bring the item(s) along with the receipt to the Purchasing Department for fixed asset ID tagging. This is for inventory purposes.
  - Once a vendor is designated and that vendor confirms that the good or service is available, the goods or service meet(s) the specification and delivery requirements, etc., take the following steps:
    - (1) Confirm that the vendor agrees to accept MasterCard.
    - (2) If the transaction is with a new vendor that has never done business with Bastrop County, a new vendor packet to include a W9 must be completed for IRS purposes. **The requirement of obtaining a W9 is the card holder’s responsibility.**
    - (3) Assure that all purchases be sent to the Cardholder ordering the merchandise, as this will ensure that the documents necessary for the record keeping are readily available to the Cardholder.
    - (4) Assure that sales taxes are not added to the Purchase. **The cardholder is responsible for**



**all sales tax charged to their issued procurement card**, with the exception of Hotel taxes.

## 6. Sales Tax

- a. Bastrop County is tax exempt. The Federal Tax Exempt Identification Number (FEIN) is 74-6000226.
- b. Cardholders are responsible for ensuring the vendor does not include sales tax in the transaction.
- c. If sales tax are included, the Cardholder will be responsible for ensuring that the vendor credits the sales tax back to the card no later than the following billing cycle. If the vendor does not credit sales tax back to the card, the Cardholder SHALL be responsible for reimbursing the tax amount back to Bastrop County.
- d. The EXCEPTION is tax paid to most hotels, airlines and other travel related merchants. Bastrop County is not exempt from hotel tax and certain other federal and state taxes that are not standard sales tax.
- e. Cardholder will be provided a copy of Bastrop County's tax exemption certificate with the card and upon request.

## 7. Cardholder Record Keeping and Submittals for Payment

Whenever a P-Card purchase is made, substantive documentation SHALL be retained as proof of the purchase. Such documentation will be used to verify the purchase and all receipts must be submitted to the Bastrop County Treasurer's Office for payment processing. Cardholder SHALL attach all coded and approved receipts to an email and send to [treasurer.invoices@co.bastrop.tx.us](mailto:treasurer.invoices@co.bastrop.tx.us) or hand deliver the original coded and approved receipts/documents before 4pm on Friday of the week the transaction(s) occurs. If receipts are not received by the Treasurer's Office in the week that the transaction(s) occur, the cardholder may have his or her account suspended.

When the purchase is made over the counter, the Cardholder SHALL retain the invoice and original "customer copy" of the charge receipt. Prior to signing the slip, the Cardholder is responsible for making sure the vendor lists the quantity and fully describes the item(s) on the charge slip or invoice and confirm there is no sales tax.

The Cardholder is responsible for obtaining every receipt for all transactions made on their card, should the cardholder misplace or lose the transaction documentation the cardholder is responsible for contacting the vendor and requesting a new copy of the receipt(s). Should the cardholder be unable to obtain a new copy of a lost or misplaced receipt, the cardholder should contact the Card Administrator in the Bastrop County Purchasing Department and request help obtaining a printout of the current charges for approval.

Purchasing card returns- If the wrong item is received, is not satisfactory, or damaged and/or defective, duplicated order, etc. the cardholder should make contact with the vendor to explain the problem and inquire about their return policies and supply all documents to the Purchasing Card Administrator that support the return of the product.

If employee has any technical issues with the use of the P-Card, please call or email the Bastrop County Purchasing Department.

If a P- Card is found, please return it to the Purchasing Department.

## 8. Card Security

It is the Cardholder's responsibility to safeguard the P-Card and account number to the same degree that a Cardholder safeguards his/her personal credit information.

The Cardholder **SHALL** not allow anyone to use his/her account number. This will result in the Cardholder having his/her card revoked and disciplinary action.

If a card is lost or stolen, the Cardholder **SHALL** immediately notify the purchasing Card Administrator.

A replacement P-Card will be promptly issued to the Cardholder after the reported loss or theft. Any card that is subsequently found by the Cardholder after being reported lost **SHALL** be returned and destroyed by the Administrator.

## 9. Cardholder Separation

Prior to separation from the County, or transfer to another department, the Cardholder **SHALL** surrender the assigned P-Card to the Purchasing Card Administrator. A signed copy of the Purchasing Card Cardholder Agreement will be submitted to Human Resources and **SHALL** be placed into the cardholders employee file. Should any Bastrop County employee, with a P-Card, leave the employment of Bastrop County without turning the P-Card into the Purchasing Card Administrator, the employees last pay check will be withheld until the P-Card is returned.

Adopted by Commissioners Court on 13 Day of June, 2022.

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Leon Scaife  
Bastrop County Purchasing Agent

## **APPENDIX**

**Bastrop County**  
***Purchasing Card Cardholder Agreement***

Bastrop County is pleased to present you with this Purchasing Card. It represents trust in you and empowerment as a responsible agent to safeguard and protect county assets.

I, herby acknowledge receipt of a Bastrop County Purchasing Card, No.\_\_\_\_\_. As a cardholder, I agree to comply with the terms and conditions of this agreement and the Purchasing Card Procedures.

I acknowledge receipt of said agreement and confirm that I have read and understand the terms and conditions. I understand that Bastrop County is liable to the issuing bank for all charges made to this card.

I agree to use this card for Bastrop County approved purchase only and agree not to charge personal purchases. I understand that Bastrop County will audit the use of this card and report any discrepancies.

I further understand that improper use of this card may result in disciplinary action, up to and including termination of employment. Should I fail to use this card properly, I authorize Bastrop County to deduct from my salary an amount equal to the total of the discrepancy. I also agree to allow Bastrop County to collect any amounts owed by me even if Bastrop County no longer employs me.

I understand that Bastrop County may terminate my rights to use this card at any time for any reason. I agree to return the card to Bastrop County immediately upon request or upon termination of employment.

**Cardholder:**

*Signature:* \_\_\_\_\_ *Date:* \_\_\_\_\_

*Printed Name:* \_\_\_\_\_

*Department:* \_\_\_\_\_

***Department Head:***

*Signature:* \_\_\_\_\_ *Date:* \_\_\_\_\_

*Printed Name:* \_\_\_\_\_

**Administrator:**

*Signature:* \_\_\_\_\_ *Date:* \_\_\_\_\_

**Bastrop County**  
**Purchasing Card Program Enrollment Request Form**

This is to request and enroll in the County's Purchasing Card Program. I understand that if approved, I will be issued a Purchasing Card in my name to be used for official County Business Only. As a Card Holder, I understand that I will be required to sign a Purchasing Card Agreement and attend a Purchasing Card Training session prior to issuance of a purchasing card.

Card Holders Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Bastrop County Email Address: \_\_\_\_\_

Department: \_\_\_\_\_

Cell Phone Number: \_\_\_\_\_

Request Limit of \$ \_\_\_\_\_ not to exceed \$ \_\_\_\_\_ per month.

Card Holder's Signature: \_\_\_\_\_

Department Head Signature: \_\_\_\_\_

Card Administrator Signature: \_\_\_\_\_

Date Completed: \_\_\_\_\_