



Horry Georgetown Technical College

PURCHASING CARD (P-CARD) PROGRAM PROCEDURE MANUAL

Effective: 4/15/2026

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I. Introduction

Horry-Georgetown Technical College (HGTC) participates in the State of South Carolina Purchasing Card (P-Card) program. The P-Card is a charge card designed to enable authorized State of South Carolina (State) employees to make small value purchases of supplies, services, and information technology for State business use. The program streamlines payments by eliminating the administrative burdens and costs associated with traditional methods of payment.

The P-Card Program (Program) uses a VISA® purchasing card issued by Bank of America (Bank) pursuant to a contract awarded to the Bank by the Division of Procurement Services (DPS), with assistance from the Comptroller General's Office (OCG). The P-Card must only be used to carry out the HGTC's mission.

The P-Card is the only purchasing card authorized for use by HGTC employees. HGTC is required to use the Works™ Payment Manager (Works™) system provided by the Bank, or other system approved by DPS, for card administration and cardholder monthly bank statement reconciliation. Use of the P-Card is subject to the small purchase procedures established by the State Consolidated Procurement Code and ensuing Regulations (Code), the State's P-Card Policy and HGTC's purchasing policies and procedures.

This State P-Card Policy establishes minimum standards for use of the P-Card to ensure compliance with all applicable State laws pertaining to purchasing as contained in the State Code. The version of the Policy posted on the DPS website is the official Policy governing the P-Card Program

II. Purchasing Card Administration

The DPS P-Card Coordinator serves as the Statewide Contract Administrator for this Program, including the provision of liaison services between the OCG, the Bank, and the customer Agencies. The P-Card Coordinator is responsible for all contractual matters regarding the Program, including the approval of new Group A & B Agencies and Group C entities. You may contact the P-Card Coordinator by calling the DPS at 803-737-0600 or sending an email to pcard@mmo.sc

HGTC's P-Card Program is managed by HGTC's Procurement Department. The Agency's P-Card Administrator (PCA) will be Dianna Cecala, Procurement Manager. The agency's PCA is tasked with ensuring compliance with the Code, [SC Purchasing Card Policy and Procedures](#), and HGTC policies and procedures.

Single Transaction Limits (STL)

Each P-Card is subject to Cardholder Spending (Credit) Limits. Neither Cardholders nor merchants may exceed the STL or split the purchase in order to accommodate the STL.

To raise the STL above the "no competition" limit, currently \$10,000, the PCA must first obtain the written approval of the governing board, or if there is no governing board, the Agency head. The PCA must then submit a written request for change, along with the approval of the governing board or agency head, to the MMO, at pcard@mmo.sc.gov for approval. Each request must identify the name of the cardholder, the new STL requested, the purpose of the request, and any additional controls.

NOTE: Currently, HGTC does not have any cards with an STL that are set beyond \$10,000.

Merchant Category Codes

The office of the Comptroller General (OCG) requires that certain categories of vendors be blocked at a point-of-sale level. Merchant Category Codes (MCC's) are assigned by the banking industry to

each merchant or vendor based on the type of goods or services they provide. This provides a measure of protection against unauthorized or prohibited purchases.

MCC's govern where P-Cards may be used. The OCG established and manages these codes. The goal is to ensure that only vendors appropriate to the needs of a public agency are allowed to accept the P-Card. If a card holder receive a MCC block for a legitimate purchase, the card holder must contact the PCA to have the block removed. The PCA will contact the OCG to have the block remove.

The PCA will email the request to unblock MCCs to directed to the CG at PCard-MCC-Request@cg.sc.gov ; and shall include the following information:

- Card Holder's Name;
- Company name and number;
- Last four digits of the cardholder card;
- Vendor's Name;
- Amount of purchase;
- Business purpose of purchase; and,
- MCC to unblock.

The OCG shall consider all requests but may decline such requests based on its assessment of the needs and best interests of the State.

Emergency P-Card Use

The Executive Director (President of the College) or designee may authorize the agency to designate certain cards to be moved to Emergency Status in the event of a disaster affecting HGTC or a declared emergency as provided in section II. E. of the State P-Card Policy. This approval should designate the maximum STL that can be assigned to such cards.

When a State of Emergency has been declared, or during a time of an Emergency affecting an agency such as a natural disaster (ice storm, forest fire, tornado etc.), the PCA may move cards to Emergency Status with prior approval from must obtain OCG. When there is an emergency, approved Bank of America P-Cards will be activated and allowed to access this emergency profile.

The PCA shall notify Division of Procurement Services of those cards that have been assigned a single transaction limit in excess of \$10,000 for the purpose of responding to the emergency as soon as practical after doing so.

Cardholders must document every approval and provide a ([Attachment A](#)) [Justification for Emergency Procurement](#) for emergency purchases in excess of \$10,000. The documentation and justification must be provided to the PCA. Once the Emergency is over, the PCA must move cards moved to Emergency Status to the card's normal status.

Sales & Use Tax

Purchases From Vendors Located in South Carolina - The vendor is responsible for collecting retail sales tax at point-of-sale. The amount of sales tax should be indicated on the receipt provided by the vendor.

Purchases From Vendors Located Outside of South Carolina – If sales tax is paid in another state, a use tax credit is allowed for the Agency, therefore, no South Carolina tax is due. The individual receipt provided by the vendor should indicate whether any out-of-state tax has been collected at the point-of-sale.

If no tax is charged or the amount of tax charged is less than the amount required by the State of South Carolina, the Department Liaison will notify the Accounts Payable Department in order for the proper amount to be submitted to the S.C. Department of Revenue.

NOTE: HGTC is not tax exempt. We pay the following tax rates for each campus:

Conway = 8%

Myrtle Beach = 9%

Georgetown = 7%

Periodic Independent Audits

The Agency's Internal Auditing Department will audit the Agency's Administration of the P-Card Program and provide Agency management with a written report of all findings. This audit shall be conducted at least annually in accordance with Section V. of the State P-card Policy & Procedures. Internal Audit will also review a sample of P-Card transactions and provide Procurement with a review of all findings. Procurement will respond to all audit findings, if necessary, and provide corrective action plans. A copy of these audits will be kept in Procurement for three years as required by the State's record retention policy.

NOTE: HGTC will use the auditing firm selected by the SC State Technical System office for its annual P-Card audit. Findings will be reported to Agency management as well as State Technical System office.

Monthly audits will be conducted by the Procurement office as well as the Accounting office. These audits will review each individual transaction expense looking for improper use of the p-card by the user. All findings will be reported to the P-card administrator for determination if a violation / ratification document needs to be filed.

III. Roles and Responsibilities

Agency Purchasing Card Administrator (PCA)

- Serve as the Agency's liaison with Bank of America.
- Utilize the Works system to perform a variety of functions pertaining to the P-Card (order, receive, distribute, or cancel).
- Ensure that cardholders have appropriate spending limits assigned to them in Works program.
- Review P-Card Application forms submitted by departments for Cardholders and liaisons to ensure that approved applications are complete and contain all required information. Ensure that each new cardholder, supervisor, or liaison receives training before being issued a cardholder, supervisor, or liaison role. During the training session, the PCA must review the Purchasing Card Policy Manual and provide for an examination on the P-Card program, covering the State and Agency P-Card policies and procedures.
- Obtain Cardholder's signature on the Cardholder Agreement to signify acceptance and understanding of the terms of the P-Card Program.
- Assist with any disputed charge or discrepancy not resolved by the Cardholder or Liaison.
- Monitor and P-Card usage for compliance and ensure documentation of any misuse.
- Review P-Card accounts periodically to ensure compliance with respect to Cardholder inactivity, retirement, transfers, terminations, etc. Notify Bank of America through Works of any card changes, updates, cancellations, etc.
- Issue request to Liaisons for the collection of cards that the PCA has deemed eligible for cancellation deemed appropriate by the PCA or Agency Director.
The PCA shall follow up until requests for the return of these cards are honored. If the cards are not received in a timely manner, the PCA will notify the appropriate management officials.
- All cardholder information, including cardholder names, liaisons, limits, etc., will be provided to each Department Director on an annual basis for review and for any changes to be made. Procurement will keep a copy of these annual Department reviews for three years per the State's record retention policy and make changes as requested.
NOTE: HGTC will accomplish this by reporting to the colleges' cabinet meeting periodically for their review of the p-card holders and their transaction limits. Approval and/or comments will be published in the minutes of the meeting.
- Provide oversight into the monthly statement close process.
- Sign and date monthly P-Card Certification and send to OCG attesting to accuracy and completeness of agency statement for payment. *NOTE: Not for HGTC*

Supervisors/Approver Responsibilities:

Supervisors responsible for oversight of all Cardholder transactions. The supervisor must have a thorough knowledge of the job responsibilities of the Cardholders under his/her supervision in order to determine if purchases are reasonable and proper. Before approving the cardholder monthly bank statements, the supervisor/reviewer must carefully review all documentation.

Supervisor/Approver responsibilities also include:

- Complete Level I training.
- Maintain knowledge of State P-Card Policy and internal policies and procedures on use of the P-Card.
- Request P-Cards for employees under his/her supervision using the (Attachment B) Request for Purchasing Card form.
- Request when a p-card holder within their area needs to change their transaction limits by using the document (Attachment C) P-Card Limit Change Request.

- Notify the PCA when a Cardholder separates from department or agency employment and confirm cancellation of the P-Card within three business days from the event date and send p-card to the PCA for destruction.
- Monitor transactions and card activity to ensure that all purchases are for legitimate State business or College use.
- Review all documentation to ensure:
 - a) Invoices/receipts have the required information;
 - b) State sales or use tax is applied if necessary;
 - c) Purchases were for legitimate State or College use;
 - d) Cardholder Monthly Bank Statements contain the Cardholder's original signature;
- Ensure cardholders submit all documentation and reconcile cardholder monthly bank statements for payment to ensure timely payment of the P-Card billing statement.
- Sign and date the cardholder monthly bank statements attesting to accuracy and completeness of documentation, and signifying approval for payment.
- Sign attached voucher for payment that has been provided by the Liaison for payment.

This responsibility cannot be delegated to another person. All signatures must be original. Signatures made with rubber stamps are prohibited.

Cardholders

The following are additional responsibilities of the cardholder:

- Maintain knowledge of State P-Card policies and procedures
- Maintain knowledge of State and HGTC's P-Card policies and procedures
- Ensure all purchases comply with the purchasing requirements of the Code and all internal procurement policies, procedures, and processes.
- Ensure funds are available prior to purchase.
- Ensure State Term and College contracts are used when available.
- Purchases from non-contract sources shall be distributed equitably among qualified suppliers.
- Ensure that all purchases made on the Contract have the contract detail page included with the documentation.
- Obtain "best value" for the State and College when making purchases with the P-Card
- Reconcile transaction documentation and approve all P-Card transactions from the paper statement. Note: HGTC does not allow cardholders access to the Works program.
- Sign and maintain a copy of all receipts and invoices as required by State and internal P-Card policies. All original signed receipts and invoices are to be submitted to the cardholder's liaison each month. Note: HGTC requires all original receipts and statements be sent to our accounting department no later than the 10th of each month for processing.
- If a receipt has been lost and a duplicate can't be obtained, a "Lost Receipt Affidavit" will be used. The cardholder can use this form no more than three times in any one fiscal year before their P-Card privileges are suspended for thirty days.
- Secure the card at all times and maintain security of the account number, expiration date, and security code.
- Notify PCA for card cancellation if the card has not been used for more than one year.

No Cardholder can provide approval for payment for his/her transactions or of the cardholder monthly bank statements. All purchases must be reviewed and approved in accordance with the policies stated within this document. Review and approval responsibilities cannot be delegated to someone else. The P-Card is a corporate charge card and will not affect your personal credit. It is the

cardholder's responsibility to ensure that the card is used within the guidelines of this manual as well as HGTC's policies and procedures relating to the expenditure of Agency funds.

For lost or stolen cards, the Cardholder must immediately report it to BoA at 1-888-449-2273. Bank representatives are available to assist 24 hours a day, 365 days a year. Notify your PCA about a lost or stolen card at the first opportunity during business hours.

Liaisons

Each Cardholder will have an appointed liaison. All liaisons will be appointed by the cardholder's Department Director, and this designation will be entered on the 'Purchasing Card Request Form'. An employee can be the liaison for multiple cardholders, but no P-Card liaison should handle more cardholders than they can effectively manage at any given time.

The liaison will maintain the cardholder's receipts and invoices for all transactions in a monthly file for a period of no less than 3 years, consistent with the State record retention requirements. The liaison can contact the PCA for further information.

Note: HGTC's accounting department will be responsible for holding all the p-card records for this duration of time.

Responsibilities of the liaison are as follows:

- Complete training similar to the cardholder, pass the P-Card test.
- Sign the 'Purchasing Card Agreement, along with the cardholder.
- Review the cardholder's transaction activity each month, document this review using the **(Attachment D)** HGTC's Liaison Purchasing Card Review Checklist for each cardholder's monthly bank statement, and keep a record of the review in the monthly P-Card file.
- Determine that the cardholder is complying with State and HGTC's P-Card Policies and Procedures in this manual, ensuring no prohibited transactions are taking place, no split transactions, no transactions exceed the single transaction limits, and that no transactions have been made under blocked MCCs.
- Notify the supervisor and PCA if the card has not been used in more than **one year**.
- Assist cardholders with any P-Card issues including transaction disputes, returns, receipt re-creation, etc. **The PCA can also assist with any issues that might arise with your P-Card use.**
- Communicate any concerns or issues with the cardholder to the PCA.

IV. Allowable Purchases

The P-Card can be used for small value purchases of supplies, materials, equipment, or services that are not otherwise prohibited or restricted. All purchases must be made in compliance with the SC Consolidated Procurement Code & ensuing Regulations within the Cardholder's assigned spending limits.

The single transaction limit (STL) for all P-Card purchases is \$2,500 or less including tax and all other charges and fees. Cardholder's must not split purchases to circumvent this amount.

NOTE: Certain individual P-Card Holders have been issued a higher STL if their job requires it and it has been approved by Cabinet.

Certain situations may arise when a vendor receives a "decline" message when processing your P-Card transaction. If you do not know the reason for the decline, or if the decline was in error, please contact HGTC's PCA at Dianna.cecala@hgtc.edu for an explanation and/or assistance. If the purchase is made outside normal business hours, the employee must find an alternate payment method or terminate the purchase and contact HGTC's PCA during normal business hours.

The vendor must issue credit to your card account for any item they have agreed to accept for return. This credit may appear on a subsequent statement. Under no circumstances should you accept cash, check, or in-store credit in lieu of a credit to your P- Card. Cardholders should always attempt to resolve any disputes or billing errors directly with the vendor. In most cases, the vendor will issue credit to the card account. If an agreement cannot be reached, cardholders will need to work directly with vendors first and then escalate the issue to the liaison. If there is no resolution after meeting with liaison then HGT's PCA will need to be contacted, and the PCA will then work with the cardholder to dispute a transaction with Bank of America. Cardholders should limit communication with Bank of America to only lost/stolen or fraudulent purchase instances.

Almost all issues can be resolved using this process. Credits for disputed transactions will be posted to department accounts when the credit appears on the Bank of America statement.

Completing a Purchasing Card Transaction

Follow these general guidelines when using your P-Card to make a purchase:

- Determine if the intended supply is within Cardholder single transaction and credit limit.
- When making face-to-face purchases provide the vendor with your P-Card. Know your PIN number as it may be necessary to enter it when making a purchase in person.
- When placing telephone orders, give the vendor your card information ensuring the vendor sends an itemized receipt.
- When making Internet purchases print the itemized receipt and sign.
- Obtain a copy of the itemized charge slip, sales slip, and/or packing slip. If the cardholder is not available to sign the delivery/receiving ticket, the ticket must be signed by the individual receiving the goods, then countersigned by the cardholder upon their return.
- [Never allow a vendor to hold your P-Card number on file for future orders.](#)

Prohibited Purchases

The following are prohibited from purchasing with a P-Card under any circumstances:

- Personal purchases of any kind. This includes items for your office such as heaters, fans, non-standard accessories, decorations, artwork, lamps, refrigerators or coffee makers, etc.
- Purchases of goods or services currently under a SC State Term Contract from another vendor that is not a party to that State contract (a listing of SC State Term Contracts can be found at www.procurement.sc.gov)

- Purchases for another department that you have not been given specific approval to make purchases for.
- Cash advances, use at ATM's, use inside banks or cash advance, quasi-cash and money transfer locations such as Western Union, Telecheck, etc.
- Gift cards, stored value cards, calling cards, pre-paid cards or similar products
- Employee travel expenses, including lodging, transportation (except airline tickets purchased only directly through the airline website and rental cars), and meals
- Entertainment, including in-room movies
- Equipment required by the HGTC to be capitalized. (This includes any item over \$2,500)
- Alcoholic beverages
- Tobacco products
- Fuel for State-owned vehicles
- Professional services (See Procurement if you need assistance or clarification)
- Food for consumption by **State employees**
- Purchases from a vendor with a blocked MCC (merchant code) by the Office of Comptroller General (OCG). A list of these merchant categories can be found at: <https://procurement.sc.gov/contracts/p-card>
- Payment on open accounts maintained with vendors. The P-Card shall only be used to pay one transaction at a time and cannot be used to pay the accumulated balance of an account
- Payment of State and local taxes to the Department of Revenue
- Office Furniture
- IT Equipment and/or Supplies
- Any product with a college logo or artwork

All items purchased with a P-Card must be **shipped to an Agency address. Items should never be shipped to the cardholder's personal residence.** All services purchased with a P-Card must be performed at an Agency address and never the cardholder's personal residence.

At times, vendors may ship with an order or offer "free gifts" for ordering from their company (Ex: candy, office supplies, etc.). These items are property of HGTC and are not to be taken as personal gifts. All free items are to be shared with department office staff. Abuse of this policy may result in suspension or termination of a cardholder's P-Card privileges and possibly other disciplinary actions. Cardholders should discourage vendors from shipping free gifts if possible. Personal rewards/store points should not be received when using an Agency P-Card.

All purchases made with the P-Card must be made by the cardholder, whose name appears on the card. It is strictly prohibited for the cardholder to share the card or card number with anyone else for the purposes of making a purchase.

NOTE: No purchase should be made for a department or organization code that you have not been specifically approved to make purchases for.

Purchases must not be split to circumvent P-Card single transaction limits. Split purchase transaction violations will subject the Cardholder to disciplinary action in accordance with Agency Policies and Procedures relating to disciplinary action.

Failure to comply with these policies and procedures may result in an unauthorized procurement ([Attachment E](#)) P-Card Violation/Ratification. An unauthorized procurement requires a written determination as required by Regulation 19-445.2015 H. (2). The cardholder may also be required to reimburse the state for any such purchase as determined by the Department Director.

V. Month-end Transaction Approvals and Payment

HGTC will use the Bank of America (BoA) Works Payment Manager Program for the approval of all transactions, reporting, and information used for payment purposes. This is a web-based application offered by BoA that will allow for the management of HGTC's P-Card account, the approval of transactions, and reporting.

HGTC's P-Card statements run from the 28th to the 27th of each month. The deadline for all transaction approvals will be no later than ten days after the 27th of each month. Along with the approval for each transaction by the P-Card holders' supervisor and liaison, all accounting information must be input on HGTC's accounting voucher. The input of accounting information must be completed by either the cardholder or the cardholder's liaison. It is the responsibility of either the cardholder or liaison to obtain the correct accounting information from the HGTC Finance Department. If after review by accounting staff corrections are needed, they will contact the liaison to make corrections to the voucher and resubmit.

Three different individuals must approve all P-Card transactions: 1 - the cardholder, 2 - the cardholder's supervisor, and 3 - the cardholder's liaison. The liaison must maintain these records like all other P-Card documents as required in this procedure. Each transaction must also have an accompanying receipt that is signed by the cardholder, and this receipt must be attached to the voucher. This may be completed by either the cardholder or the cardholder's liaison. The scanned or copied receipts must be legible.

After all transactions have been approved by the cardholder, cardholder's supervisor, and liaison, the Account clerk will provide both the month-end statement along with a single voucher to match the statement amount to the VP Finance and Administration and the President of the college for approval. They will each perform an audit for any questions or concerns.

Purchasing Card Paper Statement

All cardholders will receive a P-Card paper statement each month showing all transactions either by mail or from the BoA website (if they have registered their card). These statements must be approved and signed by the cardholder, liaison, and cardholder's supervisor and forwarded along with the receipts and accounting voucher to account department by the approved transaction deadline each month. In the absence of electronic approvals, the liaison is to keep a copy of these documents with all other P-Card related files.

VI. Card Issuance

Standard P-Cards

Cardholders are limited to one active P-Card. The P Card will be issued in the employee's name and will include the college logo and "Horry-Georgetown Technical College" clearly indicated on the card. The standard card that Bank of America issues utilize Chip and Pin technology, which is a card that contains data embedded in a microchip and requires the consumer to enter a personal identification number to complete the transaction. A chip and PIN card, also called an EMV microchip card, is considered more secure than a magnetic stripe credit card because of both the technology in the chip and the requirement to enter a unique PIN.

Cardholder Qualifications

Cardholders must be permanent, part-time or full-time or Grant time-limited State employees whose jobs require the use of P-Card and in accordance with the State's P-Card Policy Section V(C)(2).. For an employee to become a Cardholder, their supervisor must complete and approve a 'Purchasing Card

Request Form' (Attachment B). Once this form is completed and approved by the cardholder's Department Director and the VP of Finance and Administration it should be submitted to PCA.

P-Card Application

When completing this form, the total spending (credit) limit and STL must be requested for the cardholder. This limit will be established by the department director and PCA. All credit limit amounts must be approved by the Director of Procurement and VP Finance and Administration.

Any STL greater than \$2500 must be approved by the Governing Board or Agency Director. Any limit >\$10k must also be approved by the MMO.

Upon approval, the cardholder will receive a copy of this manual and Level I training. Once training is complete, the cardholder must take a test pertaining to the Agency's P-Card program. Upon passing the test with an 80% or higher, the cardholder, supervisor, and the liaison will sign the HGTC Cardholder Agreement Form confirming all relative parties have been trained on the program, understand the program, and will abide by all policies and procedures regarding the P-Card's usage.

- Mandatory Cardholder Agreement specifying terms and conditions for use of the card; and written acknowledgement of receipt and training on;

To maintain privileges, P-card users will need to undergo annual training and successfully pass the exam. Once the PCA receives this information, the P-Card will be ordered, and the form will be sent to the cardholder along with [\(Attachment G\) Procurement Card Quick Guide](#). The employee will be notified when they can pick up their card. Only the cardholder can receive the card and sign the receipt portion of the 'Horry-Georgetown Technical College Purchasing Card Agreement Form'.

Training

All cardholders, supervisors and liaisons must complete Level I P-Card training prior to issuance of a P-Card.

This training permits purchases up to the "no compete" threshold. Level I training shall include at minimum:

- State P-Card Policy;
- Procurement Code Small Purchase procedures in §11-35-1550 and 19-445.2100
- Internal P-Card policy and/or user manual; and
- familiarity with relevant forms.
- Prohibited Transactions
- Proper documentation and retention
- Monthly Reconciliation procedures

Training will be conducted annually, and cardholders, supervisors, and liaisons will be required to successfully complete. Training may also be conducted by appointment prior to issuance of the P-card by the PCA. The annual training will be conducted by Procurement, each individual will sign that they have been trained, and Procurement will maintain a list of all personnel that have completed training. HGTC's human resources department will send out the training documents at the request of the PCA. They will maintain a list of employees and the dates of the training and will notify the PCA once an employee has successfully passed the exam. The training will at minimum discuss purchasing thresholds, roles and responsibilities, how to locate a state term contract, where to find appropriate manual, SC Consolidated Procurement Code and Regulations, and SC State P-Card Policy and Procedures, emergency purchasing requirements.

VII. P-Card Termination

Upon separation of a Cardholder, for termination or transfer to a different department, or any other reason the P-Card is no longer needed, it is the responsibility of the cardholder's supervisor, to notify the liaison and PCA within three (3) days to immediately cancel the P-Card. The supervisor must also turn the P-Card into the PCA for destruction.

If the former cardholder needs a P-Card in their new position, a new request will have to be submitted. The cardholder may not need to complete training again if they had successfully completed training in the past and their training is up to date.

Infrequent Use - If a P-Card goes more than one year without use, the PCA will speak with the cardholder's department director to determine if the card is still necessary. If a determination is made that the card is no longer needed, a notification of its cancellation and reason will be sent to the cardholder, the cardholder's supervisor, and liaison. The supervisor is then responsible to turn the card in to the PCA immediately for destruction.

If a situation exists that justifies infrequent use of the P-Card, the cardholder's supervisor may send an e-mail justification to the Department Director requesting to keep the P-Card. After approval by the Department Director, the Supervisor will notify the PCA requesting the card go into suspended mode until needed. Once use is completed, the card would then go back into suspended mode. This is a temporary state that can be lifted that keeps the card from being used but not cancelled.

All communications and notices required above must be sent by e-mail to the PCA and copied to the proper Department Director.

Card Misuse

Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and/or disciplinary action in accordance with HGTC's policies and procedures relating to disciplinary action and termination for cause.

Violations of State and Agency P-Card policies, procedures, and requirements will be subject to HGTC's progressive disciplinary policies and State requirements pertaining to these violations. Any one violation of these requirements may result in the cardholder's P-Card privileges being suspended for thirty days. The agency PCA will ensure compliance with the protocols detailed in this section.

Individuals suspecting misuse of the purchasing card should report misuse to the PCA. The PCA shall inform the VP of Finance and Administration who may open an investigation internally, or with the State's Office of Inspector General.

The following may result in P-Card privileges being suspended for thirty days:

- P-Card purchases over the Cardholder STL.
- Purchases prohibited by this policy more than once in a given fiscal year
- Purchases from merchants that are blocked (MCCs) by the OCG more than twice in a given fiscal year
- Purchases of goods or services currently under a SC State Term Contract with another vendor that is not a part of that State contract more than two times in a fiscal year (a listing of SC State Term Contracts can be found at www.procurement.sc.gov)
- P-Card transaction approvals not completed according to the requirements of this manual by the cardholder and/or cardholder's liaison, more than twice in a given fiscal year
- Loss of the physical card more than once in a given fiscal year
- Splitting of purchases for the purpose of circumventing the STL or credit limit, as determined by the Procurement Director and Director of Administration.

The following will result in the permanent loss of P-Card privileges:

- P-Card purchases where goods are shipped to the cardholder's personal residence or when services are performed at a personal residence without prior approval by the supervisor and PCA.
- Three or more P-Card suspensions in a given fiscal year.
- At the request of the Agency Executive Director, Director of Administration, the Agency Inspector General, or any other State Agency that has authority to remove P-Card privileges according to State policy, procedures or requirements pertaining to State P-Cards or Procurement.
- Purchase of a personal item or services, alcohol, tobacco, gift cards, store value cards, pre-paid cards of any kind and similar cards.
- Use of the P-Card for cash advances, or Western Union or similar uses
- Entertainment expenses.

VIII. **Miscellaneous Information**

The following is useful information for P-Card use:

- Bank of America Customer Service is available 24 hours a day, 365 days a year at: (888)449-2273 for:
 - ◆ Reporting a lost or stolen card
 - ◆ Fraudulent purchase
- Agency Purchasing Card Administrator (PCA) – Procurement Manager as designated by the Agency Chief of Procurement and Contracts – (843)349-5207
- The default Single Transaction Limit is \$2,500.00

Attachment A

JUSTIFICATION FOR EMERGENCY PROCUREMENT

Agency:

Emergency Vendor:

Agency has contracted with or plans to contract with Emergency Vendor for the supplies, services, information technology, or construction described below per S.C. Code Ann. §11-35-1570 and S.C. Regulation 19-445.2110, Emergency Procurement.

Describe the nature of the emergency conditions and the resulting immediate threat to public health, welfare, critical economy and efficiency, or safety that this procurement responded to:

Description of the facts and circumstances giving rise to the above describe emergency conditions and threat:

Basis for Selection of the Vendor – include a description of competition Agency conducted or will conduct, if any, and explain why more extensive competition was/is not practical under the circumstances:

Description of supplies, services, information technology, or construction:

Authorized Signature:

Printed Name:

Title:

Date:

Notes: Authorized signature is the agency head unless the agency head has delegated that authority. Delegation of authority must be submitted to the Materials Management Officer in writing.

Attachment B

HORRY GEORGETOWN TECHNICAL COLLEGE Request for Purchasing Card

Last updated January 2020

In order to receive a Horry Georgetown Technical College Purchasing Card (P-card) you must be a full time employee. This form must be completed, signed and forwarded to the Procurement Office. Once this application has been received and approved, the card will be ordered from Bank of America. The designated departmental supervisor and cardholder will be contacted when the card arrives. Card holder will be asked to review the SC State policies for use of the P-card. This information is accessible via a brochure provided by the College's Procurement Department. Maximum transaction limits are \$999.00 per purchase and \$2,500.00 per month for each card. On occasion, considerations will be made for an increased allowance if justified by the Purchasing Manager. **This card is never to be used for food or travel.** Never have your order ship to your home address. Orders must only ship to a valid College address.

Date: _____

Department: _____

Cardholder's Name: _____

Cardholder's SS #: _____

Cardholder's HGTC ID#: _____

Cardholder's HGTC Address: _____
(Include Bldg. No. and Room No.)

Cardholder's Campus Phone #: _____

Cardholders E-mail Address: _____

Default Banner Org. # and Account # _____

To be assigned to card: _____

Signature of Card Holder	Date	AVP, Dean or Department Manager	Date
Procurement Manager	Date	VP Finance and Business Affairs	Date

To Be Completed By Purchasing

Account Coordinator's Name	
Account Coordinator's Campus Phone Number	
Account Coordinator's e-mail Address	
Transaction Limit - \$ 999.99	Monthly Limit - \$ 2,500

ATTACHMENT C



P-Card Limit Change Request

P-Card Holder Name: _____ Date: _____

Requested Single Transaction Limit: \$ _____ Requested

Monthly Transaction Limit: \$ _____ Reason for

Need:

Date Change Needed: _____ Return Date: _____ P-

Card User Signature: _____ Dept.

Manager Name: _____ VP

Finance & Administration:

Procurement Manager:

Attachment D
P-Card Review Checklist

- 1) No Blocked MCC Codes
- 2) No Prohibited purchases
 - 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).
 - Cash advances in any form, including use of the card or card number at Automated Teller Machines (ATMs), inside bank branches or at cash advance, quasi-cash and money transfer locations such as Western Union, Telecheck, etc.
 - Gift cards, stored value cards, calling cards, pre-paid cards or similar products.
 - Employee travel expenses, including lodging, transportation (except airline tickets and rental cars), and meals.
 - Entertainment, including in-room movies.
 - Alcoholic beverages.
 - Tobacco products.
 - Fuel for State-owned vehicles. Many of these purchases may be made with the State Fuel Credit Card, an alternate program.
 - Professional services. (Medical Services, Accounting, Legal, etc. this does not prohibit services such as plumbing, A/C work, electrical, etc.)
 - Food for consumption by State employees. (Certain exemptions may apply, contact Audits Manager with questions regarding these transactions)
 - Purchases using a P-Card from a vendor with a blocked MCC.
 - To make payment on “open” accounts maintained with vendors. The P-Card shall only be used to pay one transaction at a time and cannot be used to pay the accumulated balance of an account.
 - Payment of State and local taxes to the Department of Revenue
 - Furniture purchases
 - Logo'd apparel or marketing items with logo
 - IT supplies
- 3) No Split Purchases
- 4) Proper Review and Signature
- 5) Purchases made from state contract vendors when possible
- 6) Deliveries only made to college. Never to home address

NOTE: Check Amazon purchases carefully. No office supplies or ink/toner cartridges allowed.
I hereby certify that I have reviewed the transactions and associated documentation for (cardholder)
_____ **and that any issues identified have been addressed in accordance with**
applicable policies and procedures.

Liaison Signature: _____

Date: _____

P-CARD VIOLATION/RATIFICATION

CARD HOLDER:

DATE OF TRANSACTION:

VIOLATION:

DOLLAR AMOUNT:

The Purchasing Department has identified a transaction on your purchase card that does not comply with the terms and conditions of the p-card program. Please provide a reason why the purchase was made with the p-card and how you will ensure that it will not happen again. This form must be completed and returned to the procurement office within five business days, or the account will be suspended until documentation has been received. This incident must be reported to the State Procurement Office with our regular quarterly report. Thank you for your prompt attention to this matter.

The SC Consolidated Procurement Code P-Card Policies and Procedures Manual States:

State employees expending public monies hold public trust; their conduct must meet the highest ethical standards. All State government employees must use the p-card only to purchase supplies within the guidelines of this policy. Cardholders and cardholders' supervisors who make false statements on the p-card records may be terminated from their position and may be fined, imprisoned, or both, as stated in the S.C. Code Ann. 16-13-210.

Prohibited Purchases

1. The Procurement Card is used for personal or unauthorized purposes. Never use your home address for the "ship-to" as this may be construed as a personal purchase. Items like Office décor, Coffee Pots, Refrigerators, Unique desk accessories, pictures, etc.... will be considered "personal".
2. Cash advances in any form, including use of the card or card number at Automated Teller Machines (ATMs), inside bank branches or at cash advance, quasi-cash and money transfer locations such as Western Union, Telecheck, etc.
3. Gift cards, store value cards, calling cards, pre-paid cards or similar products.
4. Employee travel expenses for lodging and meals. P-cards can be used for airline tickets and rental cars.
5. Entertainment, including in-room movies.
6. Alcoholic beverages.
7. Tobacco products.
8. Fuel for State-owned vehicles.
9. Professional services.
10. Food for consumption by an employee.
11. The cardholder allows the card to be used by another individual.
12. The cardholder splits a purchase to circumvent the limitations of the Procurement Card
13. The cardholder used another cardholder's card to circumvent the purchase limit assigned to either cardholder or the limitations of the Procurement Card.
14. The cardholder fails to provide Account Coordinator with required receipts
15. The cardholder fails to provide, when requested, information about any specific purchase
16. The cardholder does not adhere to all the Procurement Card policies and procedures.
17. Purchases using a P-Card from a vendor with a blocked MCC.
18. To make payment on "open" accounts maintained with vendors. The P-Card shall only be used to pay one transaction at a time and cannot be used to pay the accumulated balance of an account.
19. Payment of State and local taxes to the Department of Revenue.
20. Purchase of Marketing or items with our logo
21. Office Supplies that should be purchased through our State Contracted Vendor
22. Any single item that cost in excess of \$2,500 (including tax and shipping)
23. The purchase of Information Technology Equipment without approval from VP of IT and Procurement Manager
24. The purchase of any type of furniture
25. The purchase of an item where there is a State contract for that item.

P-Card Holder Reasoning:

Corrective Action to be Taken:

P-Card Holder Name/Date

Appropriate Dean or Manager/Date

Appropriate Vice President/Date

HGTC P-Card Administrator

Attach copies of Voucher, P-Card Statement, and Receipt

End

PURCHASING CARD EXPENDITURES				
Bank of America				
BOA Vendor Number:		<u>H00004966</u>		Date:
Department:				
Card Holder Signature:				
Account Coordinator Signature:				
Signature of Account Coordinator's Department Head/Manager/Supervisor: _____				
VENDOR NAME	Date	Charge .		Account
Totals		0		

Attachment G

Document can be found on the HGTC procurement website at this location:

[2025-2026-pcard-quick-guide.pdf](#)