



Statewide Accounting Directive

Subject File Reference:
AD 201701 P-Card Payment Method

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Background:

In accordance with the recently executed contract for card services, the payment method for p-card payments has changed. The new process requires all entities to make payments via ACH or paper check, consistent with the State's policy on payment methods. It is important to standardize the payment accounting process for p-card transactions to ensure expenditures and payments are being recorded timely and accurately.

Business Process Policy:

P-Card Accounting Entries - Voucher Build Process

All transactions charged to an individual's p-card must be verified and approved within an appropriate period of time to ensure that the voucher build process is complete and payments are made to the bank by the applicable due date. The voucher build process has been updated to reflect the correct vendor to pay in the system, via ACH*:

Vendor Number – 0000216623 (Bank of America NA)

The voucher build process will create the following accounting entries:

Dr. Expense
Cr. Payable Account (200001)

****Note: For those agencies not able to process ACH payments in the system, paper checks are acceptable. Wire transfers should not be used for this process.***

When the payment cycle process is run, the following entries will be created:

Dr. Payable Account (200001)
Cr. Cash (agency specific)

Authority:

Official Code of Georgia Annotated (OCGA) 50-5B-3 – duties of the State Accounting Officer include:

- Prescribing the manner in which disbursements shall be made by state government organizations;
- Developing processes and systems to improve accountability and enhance efficiency for

disbursement of funds and management of accounts payable.

Applicability:

This directive is applicable to all State organizations using the TeamWorks Financial system (system) administered by the State Accounting Office (SAO) and making cash disbursements via p-cards. For Non-TeamWorks agencies and other State entities, similar processes and procedures should be adopted.

Definitions:

Applicable Due Date – The applicable due date for p-card payments is N30 of the statement end date.

Electronic Payment – Secure payment made to a vendor using a banking process which eliminates the need to generate a paper check; e.g., ACH, p-cards, and wires.

Purchasing Card (P-card) – Charge cards and commercial purchasing card accounts designed to enable authorized, permanent State of Georgia employees to make purchases of supplies, materials, equipment, and services for State business use, eliminating the administrative burdens and costs associated with traditional methods of payment. The State of Georgia Purchasing Card (P-Card) Program is administered by the Georgia Department of Administrative Services.