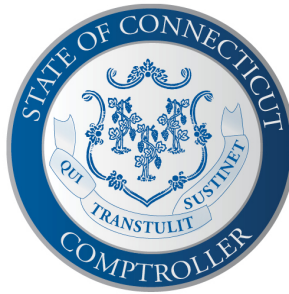


**KEVIN LEMBO**  
STATE COMPTROLLER



**MARTHA CARLSON**  
DEPUTY COMPTROLLER



STATE OF CONNECTICUT  
OFFICE *of the* STATE COMPTROLLER  
165 Capitol Ave.  
Hartford, CT 06106

MEMORANDUM NO. 2021-21

October 21, 2021

TO THE HEADS OF ALL STATE AGENCIES

Attention: Chief Administrative and Fiscal Officers, Business Managers and Agency P-Card Coordinators

Subject: Policy for P-Card Purchases.

This Memorandum supersedes Comptroller's Memorandum 2011-11.

The policy for P-Card purchases is being updated to reflect changes in statewide procurement policy, specifically the increased purchasing thresholds outlined in General Letter 71 (revised 8/1/19), as well as the implementation of the P-Card Module in Core-CT.

I. AUTHORITY

Section 4-98 (c) of the Connecticut General Statutes prescribes that "...the Comptroller may allow budgeted agencies to use purchasing cards for purchases not exceeding two hundred fifty thousand dollars, unless such agency receives written approval from the Comptroller and the Commissioner of Administrative Services to exceed such amount. No budgeted agency, or any official, employee or agent of a budgeted agency, shall incur any obligation using such a card, except in accordance with procedures established by the Comptroller."

II. P-CARD PAYMENT POLICY

Whenever appropriate, payments for purchases by all state agencies should be made with the P-Card. The P-Card Program is not intended to avoid or bypass appropriate procurement procedures, but rather, to complement the existing processes available. These purchases must be made in accordance with General Letter 71 (revised August 1, 2019), statewide procurement policy and agency P-Card procedures. P-Card purchases are managed in Core-CT and purchase orders should be issued directly to suppliers whenever possible.

III. PURCHASING ASSETS WITH THE P-CARD

Assets may be purchased with the P-card, however agencies must develop procedures requiring communication between the P-Card purchaser and the agency asset processor in order to correctly record the purchase in Core-CT. Instructions for successfully integrating P-Card asset purchases into the Core-CT Asset Module can be found on the Core-CT website <https://www.core-ct.state.ct.us/financials/asset>. If this process is not followed, the agency asset processor must enter the asset through the basic add feature in Core-CT, which could lead to an asset not being captured or incorrectly recorded.

#### IV. BUDGETING AND REPORTING

To ensure statutory requirements regarding the encumbrance of funding, purchase orders must be established prior to using the P-Card in each new billing cycle, beginning on the 11<sup>th</sup> of the month. Information on purchasing activities is available through EPM reports and queries, as well as the JP Morgan PaymentNet website.

#### V. P-CARD PROGRAM

The State of Connecticut P-Card Program Manual is available at:  
<https://www.osc.ct.gov/manuals/pcard/ProgramManual/index.html>

#### VI. QUESTIONS

Please direct all questions or requests for assistance regarding this memorandum to the following:

Memorandum Interpretation: Accounts Payable Division [osc.apd@ct.gov](mailto:osc.apd@ct.gov)

EPM Reporting: Core-CT Help Desk <https://www.core-ct.state.ct.us/help.html>

PaymentNet Reporting: Department of Administrative Services, Procurement Services  
(860) 713-5053 [DAS.PCardAdmin@ct.gov](mailto:DAS.PCardAdmin@ct.gov)

Assets/Property Control Manual: OSC Central Accounts Payable Division  
[osc.assets@ct.gov](mailto:osc.assets@ct.gov)

DocuSigned by:

*Kevin Lembo*

8B0E4AD57D3F4E6...

**KEVIN LEMBO**  
**STATE COMPTROLLER**

KL:SO