

Cañada College

# Procurement Card Training

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# Agenda

- Procurement Card Monthly Time line
- Purpose of a procurement card
- Eligibility
- Receipts and the FIVE W's
- Monthly Reconciliation
- Cardholder Responsibilities
- Reviewers responsibility
- When using your Procurement Card at a Conference (Pre-COVID/ During COVID)
- Structure of a Procurement Card Packet
- Common Missing Items (Procurement card packet)
- Restricted Purchases
- Revocation of Procurement Card
- Audits
- Q & A

# Time To Take A Poll

# Procurement Card Monthly Time-line

Review the previous month charges  
Prepare & Submit Use Tax

Journal expense to correct account  
Upload approved packet to the shared folder



Compile backup, prepare packet and submit  
for Supervisors approval

# Purpose of a Procurement Card

## Procurement Card is:

- A convenient way to purchase goods directly from Vendors
- A way to eliminate the use of personal funds for purchases

## Procurement Card is not:

- The way to avoid appropriate purchasing or payment procedures.
- A card to obtain cash or credit
- For personal use

# Eligibility

The only employees who are eligible for a District Procurement Card are:

- Employees who are required to make purchases on behalf of the District
  - Permanent employees (who have passed their probationary period)
  - Employees whose assignment are at least 50% full-time
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- [Procurement Card Application](#)

# Time To Take A Poll

# Receipts and the FIVE W's

- A itemized receipt is required for **EVERY** transaction made with the Procurement Card.
- Receipts must be kept on file for **three years** as per District regulations.
- Each transaction should detail the following information:
  - Who (Vendor name)
  - What (items purchased)
  - Where (location of transaction)
  - When (date of transaction)
  - Why (purpose of the transaction)



# Monthly Reconciliation

- US Bank - cycle end date is the 25<sup>th</sup> of every month.
- US Bank's email will serve as a reminder that the monthly statement is ready for review.
- Banner Screens to review charges:
  - FGIDOCR – To review charges by C Document
  - FGIBDST – To review charges by Account number
  - FYAPRJV – To review charges by Journal Voucher Document
  - FGAJVCD – Allocation of expenses (Creating a Journal – to move expenses)
    - Journal Type: APCF – Journaling between different funds
    - Journal Type: APCA – Journaling between same funds

# Cardholders Responsibilities

- To make purchases in compliance with the College ~ Expenditures Policies.
  - Retain all **original itemized receipts** for purchases made with the Procurement Card.
  - Monthly reconciliation of all transactions.
  - Upload Procurement Card Packet to the share folder.
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- [Procurement Card Document Management Procedures](#)
  - [Procurement Card User's Guide](#)
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- For Grant Purposes [Expenditure Request Form](#)

# Reviewer Responsibilities

Each month, the reviewer must...

- Verify the Bank Statement and receipts reflects what was purchased and submitted.
- Verify that all transactions are valid, according to the College ~ Policies & Procedures.
- Upload complete packet with the following:
  - US Bank Statement with Manager signature, C-DOC#, Numbered Statement, Supporting numbered receipts in order of charges, blocked-out account#, Journal Voucher & Use Tax Report.

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(Pre-COVID)

# When using your Procard at a Conference

## Reimbursable

- Meals (Purchased on ProCard –itemized receipt required) or Per Diem
  - Breakfast: \$10
  - Lunch: \$20
  - Dinner: \$30
  
- Transportation
  - Airfare
  - Uber (please label to and from)
  - Parking (request receipt)
  - Tolls (request receipt)
  
- Hotel
  - Lodging Fee – Final Invoice required
  - Room Service – Meals within District limits

# Time To Take A Poll

(DURING COVID)

# When using your Procard at a Conference

Current District Guidelines on Travel:

- Meals (Non-allowable)
- Transportation (Non-allowable)
- Hotel (Non-allowable)
- Conference Fee (Allowable) – Request the vendor W-9 and select Advance Request on Conference Advance Coversheet – this pays the vendor directly without the use of procurement card or personal funds.

Forms:

[Conference Advance](#)

[Conference Expense](#)

# Structure of Procurement Card Packet

## US Bank Statement

- CDoc# (place on 1<sup>st</sup> page)
- Assign a number to each item
- Number receipt(s) to match statement
- Block out of Account Number
- Signature of Manager
- Use Tax (notate only if Use Tax was reported)

## Receipts

- Reason of Purchase on receipt
- Block-out Credit Card number
- Match assigned item number from Statement to receipt

## Use Tax

- ▶ Review receipts/invoice for correct tax (9.25%)
- ▶ Complete & Submit Monthly Use Tax Template by Due Date
- ▶ Include complete Use Tax Template with Procurement Card Packet when uploading to shared folder.

# Time To Take A Poll



# Common Missing Items:

## Procurement Card Packets

- Use tax report and notation on US Statement missing
- Missing backup – Itemized receipts for: airfare w/ name, flight: departure and arrival times and cost. Hotel – final invoice, car rental & meals: itemized receipt if paid with a procurement card.
- Notation on Receipt/Invoice – purpose of the charge
- Journal vouchers missing from packets
- Food – backup (the amount ppl, flyer, sign-in sheet, agenda) - not during COVID 19
- Realignments missing (moving of expenses from default to ending Acct# and/or Fund#)

# Common Missing Items cont.:

## Conference Advance/Expense Forms

- Conference Advance: Registration Fee – To pay vendor directly – new vendor (request W-9), Agenda or Flyer for the event.
- **Incomplete** Procurement Card Packets uploaded – supervisor signature missing, backup missing, FOAP, meals, journal#
- Conference Forms: notation if not claiming meal (N/A), splitting tabs – avoid when possible

# Restricted Purchases

- Technology Equipment over \$300.00
- Alcoholic Beverages
- Legal Services
- Insurance
- Professional Services
- Cash Advances/Loans
- Ammunition/Weapons
- Gift cards
- Although not prohibited, ongoing supply and equipment purchases should be managed through a standing PO.

# Revocation of a Procurement Card

- Used for personal or unauthorized purposes.
- Not adhering to the Procurement Card ~ Policies & Procedures.
- A Cardholder using another Cardholder's Procurement Card.
- Cardholder fails to provide upon request from the District – receipts, statements and/or related documentation upon an audit.

# Audits

- **College Review**  
Conducted by the Business Office
- **District Audits**  
Conducted by the Internal Audit Team
- **External Audits**  
Conducted by an External Auditor



# Q & A



# Thank you for your time & attention!

If further explanation is needed, please feel free to stop our virtual office or email at [conchathiam@smccd.edu](mailto:conchathiam@smccd.edu) to set up a personal training.