



Operating Policy

Section: Financial Services Division

Subject: Procurement Card

Approved By: Chief Financial Officer

Number: PC - 1

Effective Date: June 1, 2013

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Page: 1 of 14

PURPOSE

The purpose of DEQ's Procurement Card Program is to provide consistent guidelines to all divisions and employees on the use of the Procurement Card program. This program is designed to simplify and expedite the procurement of small purchases using the basic rules and guidelines concerning allowable uses of the Procurement Card.

POLICY

The policy provides guidance and promotes accountability in accordance with the Department of Administration's Purchasing policies and the Office of the State Controller's rules concerning the use of the Procurement Cards. DEQ Divisions may submit the required forms to the Procurement Card Administrator to request a Procurement Card to permanent DEQ employees to purchase goods and services in the performance of their job duties. The Cardholder and Approving Supervisor are required to sign a Procurement Card Agreement Form before using the Procurement Card. Those signatures indicate that both parties understand the intent of the program and agree to adhere to the guidelines. The program is not intended to avoid or bypass the state's procurement or payment rules, but rather to simplify existing processes. Divisions may implement additional requirements that do not conflict with this policy with approval by the DEQ Procurement Card Administrator. Any deviations or exceptions from the guidelines provided within this policy must be documented and receive prior approval from the DEQ Procurement Card Administrator.

BENEFITS

- Procurement Card is widely accepted
- Reduce the number of Purchase Orders (PO's). Reserve PO's for larger, complex procurements
- Reduce the number of invoices to be paid
- Delivery of products received quickly
- The agency may qualify for discounts because payments are timely

FORMS

The following forms are required to participate in the Procurement Card Program and are found on the DEQ Financial Services Division portal in the PCard folder:

http://portal.ncdenr.org/group/oc/home?p_p_id=110_INSTANCE_t41X&p_p_lifecycle=1&p_p_state=normal

Procurement Card Enrollment/Cancellation Form – see Appendix A for example

Procurement Card Agreement Form – see Appendix B for example

Procurement Card Reconciliation Form – see Appendix C for example

Division Procurement Card Administrator/Reconciler Checklist – see Appendix D for example

ROLES, RESPONSIBILITIES AND DEFINITIONS

| | |
|--|--|
| Cardholder | Full-time, permanent DEQ employee who has been approved to receive a state issued Procurement Card to purchase goods and services on behalf of the agency. |
| Approving Supervisor | DEQ employee who reviews and approves the Cardholder's purchases and signs receipts and monthly statements. |
| DEQ Procurement Card Administrator | DEQ employee responsible for maintaining the integrity of the program. This person will act as the liaison between the Bank, the divisions and other agencies. The Administrator establishes credit limits for each division and credit limits for individual Cardholders. All Procurement Cards are sent directly to the Administrator to ensure that all Cards are entered into the NCAS system. |
| Division Procurement Card Administrator/Reconciler | The employee delegated at the division level to submit the required forms for enrollment, maintenance and cancellations. This person reviews the receipts and monthly statements to ensure that all goods and services are purchased per purchasing guidelines and that all purchased items appear on each statement. The individual within the Division will review, audit, and reconcile in NCAS all Procurement Card purchases within their Division. The Reconciler ensures that all signatures are obtained and returns any Procurement Card Reconciliation documents that are incomplete or need additional review prior to reconciling in NCAS. |

| | |
|---|---|
| DEQ FSD Procurement Card A/P Administrator | The individual within Financial Services that ensures all Division Procurement Card Administrator/Reconcilers have reconciled their Division's purchases timely within NCAS. The individual is responsible for creating the procurement card invoices and submitting payment through NCAS to the Bank. |
| Purchase Limits | Procurement Card purchase limits are set by the Procurement Card Administrator. Limit criteria is based on the divisions limits, job functions, prior spending trends and the information provided on the Enrollment/Cancellation form. The Procurement Card single transaction limit (STL) is not to exceed \$2500. |
| Statement of Account | The monthly statement of all transactions by the Cardholder. A copy signed by the Cardholder and the Approving Supervisor must be maintained at the division location for audit purposes. |
| Vendor | A supplier of goods and services. |
| Procurement Card File | A file is maintained by the Division Procurement Card Administrator/Reconciler for all supporting documentation for Procurement Card activity and transactions. The Division keeps original receipts and signatures for Procurement Card activity related to the purchase of goods and services in accordance with the State retention schedule. |
| Procurement Card Unreconciled Transactions Report | A report listing the Procurement Card Transactions that need to be reconciled that is reviewed by the DEQ Procurement Card Administrator, FSD Procurement Card A/P Administrator, and Division Procurement Card Administrator/Reconcilers at least monthly. The report lists the Cardholder's name, transaction date, transaction amount, vendor name, location and Card number. |
| Procurement Card Vendor Details YTD Report | A report listing the Procurement Card Transactions that is reviewed by the Division Procurement Card Administrator/Reconciler at least monthly to verify that transactions have posted to the correct accounts and centers with accurate item descriptions. The report lists the last four digits of the card number, employee last name, vendor name, posting date, transaction ID, transaction date, company, account, center, transaction amount and item description. |

PROCUREMENT CARD PROCEDURES

Card Issuance

- a. A Procurement Card Enrollment/Cancellation Form must be completed by each Cardholder and approved by the Cardholder's Approving Supervisor and the Division Procurement Card Administrator/Reconciler.
- b. The Procurement Card Agreement Form must also be signed and submitted indicating that the Cardholder understands the policies and procedures associated with the use of the Procurement Card.
- c. The Cardholder's name of record will be used in issuing Procurement Cards.
- d. Single transaction limits and monthly limitations are assigned to each Cardholder. These limitations may vary per the Cardholder and division. Limits may not be increased without completing a new Procurement Card Enrollment/Cancellation form with justification for the increase for review and approval by the DEQ Procurement Card Administrator.

Standard Use of the Card

The Cardholder is the only individual authorized to make purchases using the Card. Use of the Procurement Card does not supersede any DOA P&C rules that are already in place. Items on State Term Contracts must still be purchased from the state term contract vendor. Cardholders should check the availability of HUB vendors. DEQ Purchasing Agents may assist when needed in identifying State Contract items and HUB vendors.

Procurement procedures permit a purchase of products and services if their value is within the limits set for the Cardholder. DEQ's single transaction limit of \$2,500 shall not be exceeded. Do not split purchase transactions in an attempt to circumvent policy to stay within transaction limits.

The Cardholder must obtain an itemized receipt for all purchases and is responsible for ensuring that the receipt is legible. The receipt must include the vendor name, date, quantity of items, total cost and a description of the items purchased. The Cardholder must ensure that no taxes are charged. Thermal receipts should be properly signed, copied right away to preserve the integrity of the receipt, and included with the Procurement Card Reconciliation Form given to DEQ Procurement Card Reconciler. Packing slips are not accepted in lieu of a receipt. Packing slips in most cases do not include all the information listed on an itemized receipt.

For internet purchases, the electronic confirmation from the vendor must be printed and should include the information that would normally be on an itemized receipt and will be submitted with the Procurement Card Reconciliation Form to the DEQ Procurement Card Reconciler for payment. Telephone purchases must have an itemized detail receipt immediately emailed or faxed to the individual placing the order.

Special Uses on Procurement Cards

A. Food purchases

The Procurement Card may be used to purchase refreshments for conferences, seminars, workshops, training sessions and retreats in accordance with Office of State Budget and Management (OSBM) Budget Manual rules and DEQ Travel Policies and Regulations on conferences, seminars, workshops, training sessions and retreats. All food purchases should

have prior written approval by a Division Director via the Travel Authorization Form kept with the receipts and bank statements of the Cardholder. The meetings mentioned must include an approved Travel Authorization form, a written invitation, an agenda, a minimum of 20 participants and a printed class roster with signatures of the attendees. When using grant monies for conferences, seminars, workshops and training, the grant guidelines must be followed as well. All the listed documentation and approvals should be submitted with the Travel Reimbursement Form.

Routine staff meetings, ceremonies, celebrations and other like gatherings are **NOT** conferences and are not authorized for food purchases.

B. Travel Accommodations

Procurement Cards may be used for hotel accommodations, rental cars, baggage, taxi and parking fees when traveling on State business. All Cardholders must follow the DEQ Travel Policies and Regulations related to travel which will include submitting the Travel Authorization Form and the Travel Expense Reimbursement Form. All documentation relating to the travel activities where the Procurement Card was used to pay the expenses shall be maintained as part of the Procurement Card File. Every effort shall be made to remain within the authorized state lodging rate. Excess lodging must be "pre-approved" by the Approving Supervisor and/or Division Director. Any amount that exceeds the state approved limits as established in DEQ policy must be reimbursed to the state by the employee and shall be submitted with the travel expense reimbursement form.

NC Sales and Use Tax exemptions also apply to lodging establishments. Therefore, employees should inform hotel staff upon check-in that DEQ is NC Sales and Use Tax exempt and review the bill upon checkout to ensure that taxes are not charged.

C. Travel Meals

Procurement Cards may be used for eligible meals, in accordance with OSBM Budget Manual rules and DEQ Travel Policies and Regulations, that do not exceed the travel subsistence rate when in authorized travel status. If the cost of a meal exceeds the subsistence rate, the Procurement card cannot be used. The employee must pay for the meal out of pocket and claim reimbursement for the meal at the subsistence rate on the Travel Reimbursement Form with any other travel expenses eligible for reimbursement.

D. Registrations for Professional Development, Seminars and Training Sessions

The Procurement Card maybe used for registrations with prior management approvals on a Travel Authorization Form. An approved Travel Authorization is required for the payment of any training registration fee, regardless of whether other travel expenses will be incurred, or reimbursement will be requested.

E. Service Awards under OSHR's Excellence in Service Program

The Procurement Card may be used to purchase items under the State Term Contract vendor or Correction Enterprises for employee service awards.

F. Post Office Box Rentals

Box rentals must be for state business and paid for the entire year in one lump sum.

G. Subscriptions

Subscriptions must be for state business and paid for the entire year in one lump sum.

H. Maintenance Agreements and Software Purchases

Some small dollar annual maintenance agreements and/or software purchases may be allowable on a case by case basis, upon review and approval by DEQ Purchasing Section. Document the approval via memo or email request and submit with the Procurement Card Reconciliation Form documentation.

I. Motor Fleet and Agency Owned Vehicle Washes

One vehicle wash per month is allowed for permanently assigned Motor Fleet Management vehicles not to exceed \$15.00 or one vehicle wash per month for agency owned vehicles not to exceed \$25.00 with prior approval from the supervisor. Submit a receipt signed by the supervisor indicating the vehicle type and whether motor fleet assigned, or agency owned.

J. Safety Shoe Allowance for State Employees

In compliance with the Occupational Safety and Health Administration (OSHA) and Office of State Human Resources policy related to personal protective equipment, and to ensure that State employees are provided ample opportunity to purchase the proper and necessary safety shoes required by the job for adequate foot protection, the annual allowance for the purchase of safety shoes is set at \$125 per year.

Reconciliation Procedures

- a. The original itemized receipt must be signed and dated by the Cardholder and given to the Approving Supervisor for review and signature. Once the goods or services are received, the receipt is forwarded to the Division Procurement Card Administrator/Reconciler within five (5) business days of the transaction. Failure to submit the Procurement Card Reconciliation Form within the specified timeframe of five (5) business days to the Division Procurement Card Administrator/Reconciler may result in Card cancellation.
- b. Original receipts that are lost must be recreated manually with itemized details of the purchase. A written explanation as to why the original receipt is not available must be reviewed and signed by the Division Director. The itemized manual receipt along with the signed written justification must be provided with the other documentation that is included with the Procurement Card Reconciliation Form that is prepared by the Division Procurement Card Administrator/Reconciler in item c below. Repeated loss of original receipts may result in cancellation of the Card.
- c. The Division Procurement Card Administrator/Reconciler will review the receipts for proper approval, complete a Procurement Card Reconciliation Form, and use NCAS screen PTRM to properly code unreconciled Pcard transactions.

- d. The Division Procurement Card Administrator/Reconciler ensures that all signatures are obtained and returns any Procurement Card Reconciliation documents that are incomplete or need additional review by the Divisions prior to reconciling transactions in NCAS.
- e. Each Cardholder will receive a monthly statement from the bank, either electronically or paper copy, for charges that were made for the month. The Cardholder will verify that they have a receipt for every transaction listed on the monthly statement. The statement is signed and given to the Approving Supervisor for review and signature. The signed copy of the statement is filed in the division Procurement Card file and maintained for audit purposes.
- f. The DEQ Procurement Card Administrator, DEQ FSD Procurement Card Reconciliation Reviewer, and Division Procurement Card Administrator/Reconcilers will review the Procurement Card Unreconciled Transactions report monthly to ensure that all transactions are reconciled in a timely manner.
- g. The Division Procurement Card Administrator/Reconcilers will follow the daily, monthly and annual activities as outlined in the Division Procurement Card Administrator/Reconciler Checklist shown in Appendix D and available in the PCard forms folder. Review the PC Vendor Details YTD report to verify that transactions have posted to the correct accounts and centers and submit any account/center reclassifications or description changes needed in a timely manner.
- h. No procurement card purchases are allowed between June 15 and June 30 each fiscal year to ensure that all transactions for the current fiscal year can be reconciled by the cutoff date in the annual year end calendar. Purchases for the new fiscal year may resume on or after July 1.

Reconciliation Procedures for Returns/Problems

- a. All returns will be credited back to the original Card of purchase. CASH AND/OR “IN-STORE” CREDIT OR GIFT CARDS ARE NOT ALLOWED AND ARE NOT ACCEPTABLE.
- b. If the items purchased are unacceptable, damaged and/or defective, the Cardholder should work with the vendor to correct the problem as soon as they are aware of the problem.
- c. If items are returned for credit, the Cardholder shall obtain an itemized receipt and verify that the credit is reflected on the monthly statement. The credit receipt should be signed, dated and forwarded to the Approving Supervisor for signature as if it were the original purchase receipt. The process for reconciliation will be the same as for a regular purchase because there must be a receipt for all transactions listed on the statement.

Fraudulent Activity

- a. Notify the Division Procurement Card Administrator/Reconciler immediately in the event of a fraudulent transaction. The Division Procurement Card Administrator/Reconciler will contact the DEQ Procurement Card Administrator, who will notify the bank. The Cardholder will be required to provide information concerning the name of the vendor, the amount(s) of the fraudulent transactions, and the last valid transaction made on the account.
- b. The bank may require the Cardholder to submit an Affidavit of Fraud Claim to the bank for reimbursement. The DEQ Procurement Card Administrator may provide assistance and coordination between the Cardholder and the bank.

- c. The DEQ Procurement Card Administrator/Reconciler must process both the fraudulent transaction and the subsequent reimbursement issued. The description field for each transaction should indicate a reason such as “fraudulent transaction” for the charge and “refund for fraudulent charge” for the credit to document the offsetting entries in NCAS.

CARD SECURITY

- a. It is the Cardholder’s responsibility to safeguard the Procurement Card and all Card information, including the number, the PIN, the expiration date and the CVV code.
- b. If the Card is lost or stolen, the Cardholder will immediately notify the bank, regardless of day, weekend, holiday or time of day. After notifying the bank, the Cardholder will notify the Approving Supervisor and Division Procurement Card Administrator/Reconciler. The Division Procurement Card Administrator/Reconciler must contact the DEQ Procurement Card Administrator immediately upon notification of the circumstances surrounding the lost or stolen Card so that the Card can be deactivated.
- c. A new Procurement Card may be issued by the DEQ Procurement Card Administrator, if requested by the Approving Supervisor and Division Procurement Card Administrator/Reconciler.
- d. If the lost Card is later found, the old (lost) Card must be returned to the Approving Supervisor. The Division Procurement Card Administrator/Reconciler is responsible for destroying the Card to avoid any inappropriate actions or charges.
- e. Generally, the Cardholder may not be held liable for charges from a lost or stolen Card, but each situation will be reviewed on a case by case basis. The Cardholder will be held liable for unauthorized or personal purchases.

CARD MISUSE OR ABUSE

If a Cardholder is making unauthorized purchases for which the Card is not intended, they will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the bank associated with the misuse. The Cardholder may be subject to one of the following actions depending on the severity and repetitiveness of the violation:

- a. The Cardholder and the Approving Supervisor will be notified of the infraction by the DEQ Procurement Card Administrator. The Cardholder will be advised to stop using the Card outside of policy and of possible Card cancellation if further violations occur.
- b. If infractions continue, the matter will be escalated to the Division Director for resolution. The Card may be suspended or cancelled, depending on the nature of the violation. Reinstatement of the Card may be granted upon the request of the Division Procurement Card Administrator/Reconciler and approval of both the Division Director and the DEQ Procurement Card Administrator.
- c. If a Cardholder has violated the agency Procurement Card policies and the department believes a permanent revocation of the Cardholder’s privileges is warranted, additional disciplinary action may be appropriate, including termination of employment.

Procurement Card Cancellation

The Cardholder is responsible for returning the card to the Approving Supervisor when leaving employment with the division or agency. The Approving Supervisor must complete the Procurement Card Enrollment/Cancellation Forms to cancel the card, returns the Card to the Division Procurement Card Administrator/Reconciler or the DEQ Procurement Card Administrator, and the Card is destroyed. All parties must ensure proper disposal and cancellation of Procurement Cards in a timely manner when Cardholders change divisions or leave the agency.

The Division Procurement Card Administrator/Reconciler is responsible for ensuring that all cards in circulation belong to the appropriate employees and that the list of current Cardholders stays valid and up to date. The Division Procurement Card Administrator/Reconciler should conduct a monthly review to ensure that any Cardholders who have transferred to other divisions or left the department have returned their Cards for deactivation, or immediate deactivation if the Card has not been returned. DEQ Human Resources Division provides a report monthly to the DEQ Procurement Card Administrator that shows changes in the status of employees to assist in determining when cards need to be deactivated.

Procurement Card Tax Exempt Number

The Department of Environmental Quality's tax-exempt number assigned by the NC Department of Revenue is 400027. If a Cardholder is asked for a phone number when using the Card, use 9197078565. If a Cardholder is asked for an address, use 1606 Mail Service Center, Raleigh, NC 276991606.

Authorized / Unauthorized Purchases

The following are examples of **authorized** purchases that can be made with the Card:

- Office supplies using the State Term Contract, including keyboards and mouse available on punchout from 615A.
- Other State Term Contract items from P&C contracts found here: <https://ncadmin.nc.gov/statewide-term-contracts>
- Lab supplies
- Cleaning supplies **only if Janitorial Services are not provided**
- Business travel accommodations to include airfare, lodging, rental cars, baggage, taxi and parking
- Eligible meals, in accordance with OSBM Budget Manual rules and DEQ Travel Policies and Regulations, when in authorized travel status **not to exceed subsistence rates**
- Conferences, seminars, workshops and training sessions per OSBM Budget Manual and DEQ Travel Policies Regulations guidelines
- Registration fees for professional development and other training with an approved Travel Authorization Form, regardless of whether other travel expenses will be incurred or reimbursement will be requested.
- Small equipment items, including GPS, and other miscellaneous repair parts for business needs
- FedEx, UPS, and other mailing services
- **DEQ owned vehicle** repair and maintenance and supplies
- Gas/fuel when in travel authorized travel status using a rental car.
- Services for emergency or a justified pressing business need

Emergencies within DEQ delegations will continue to be approved on a case by case basis and require justification from the DEQ Procurement Card Administrator, DEQ Purchasing Director, DEQ Controller and/or DEQ CFO.

The following are examples of **unauthorized** purchases that should **NOT** be made with the Card:

- Personal purchases
- Personal vehicle gas
- Motor Fleet Vehicles services, gas, repair and maintenance supplies, etc.
- Entertainment such as amusement parks, theatre tickets, package stores, etc.
- Items set up under an existing Blanket Purchase Order
- Computers, printers, copiers, software, laptops, monitors, tablets, cellular devices and accessories, and anything that should be purchased on a bulk IT order, unless prior approval is granted by the DEQ Procurement Card Administrator.
- Monthly services such as phone bills, cable, postage meters, subscriptions and other monthly rentals
- Purchases for inventoried or capitalized equipment that require a Fixed Asset tag
- Contractual services or maintenance agreements
- Gift Cards
- Employee appreciation awards outside OSHR's Service Award Program
- Membership fees to retail vendors
- The State does not allow the use of the State PCard to be loaded on any mobile device to allow for payment swiping (i.e. Uber, Lyft, Amazon, etc.). **NC OSC Policy 500.12 Commercial Card Transactions**

APPENDIX A



NC DEPARTMENT OF ENVIRONMENTAL QUALITY
PROCUREMENT CARD ENROLLMENT/CANCELLATION FORM

PLEASE FILL IN BLANKS:

Center/Fund Info: 1601-535675- _____ Loc Number: _____ Admin/section: _____

Cardholder's NCID: _____

Cardholder's Name: _____
(As printed in Beacon)

Cardholder's Division: _____ Email Address: _____

Billing Address: _____
 (must be complete)

Business Phone number: _____ Home Phone number: _____

Authorization:

Cancel Account Justification: _____

Maintenance: Address / Phone Number Change _____

Credit Line Increase/Decrease: Change to \$ _____

Replacement Card Justification: _____

Other Limit Request Justification: _____

| | | | |
|--|--|------|--|
| Cardholder signature | | Date | |
| Division Card Administrator/Reconciler | | Date | |
| Approving Supervisor | | Date | |

Type of Request: Add Account Capital Improvement

DIVISION CONTACT, PLEASE RETURN COMPLETED FORM TO: Financial Services Division FSD
Pcard Administrator
1606 Mail Service Center
Raleigh, NC 27699-1606

Note: Request Form and Agreement Form must be on file before the card is sent to the cardholder.

| | | | |
|--------------------------|-------|-------------------------|-------|
| Official Use Only | | | |
| Single Purchase \$ Limit | _____ | Monthly Credit \$ Limit | _____ |
| Requested by | _____ | Date | _____ |
| Received by | _____ | Date | _____ |

Entered into NCAS _____ Mailed Date _____



PROCUREMENT CARD AGREEMENT FORM

I, _____, as a procurement cardholder, agree to comply with the following terms and conditions regarding my use of the card:

1. I understand that I am being entrusted with a valuable tool and will be making financial commitments on behalf of the NC Department of Environmental Quality.
2. I understand that the Department is liable to the bank currently on State Term Contract for all charges made on the card.
3. I agree to use this card for authorized business purchases only and that no personal purchases are allowed. I understand there will be audits on the use of this card and any unauthorized purchases will be addressed. I understand that I am liable for the total dollar amount of unauthorized or personal purchases plus any administrative fees charged by the bank associated with the misuse.
4. I have been given a copy of the Procurement Card Policy and understand the requirements for the use of the card. I will follow the established policies and procedures for the use of the card. Failure to do so shall result in either revocation of the card or other disciplinary actions in accordance with departmental policies.
5. I agree to return the Card immediately upon request, upon separation, upon transfer to another DEQ division or upon termination of employment, including retirement. Should there be any organizational change which causes my cost center to likewise change, I also agree to return my card and arrange for a new one, if appropriate.
6. If the Card is lost or stolen, I agree to immediately notify the DEQ Procurement Card Administrator, the bank of contract, and all other steps outlined in the Procurement Card Policy.

Employee Signature /Date

Division/Program

Phone Number

FAX Number

Location

E-mail Address

Division Signature /Date
OC-61

Card Administrator's Signature /Date

APPENDIX C



DIVISION

CARDHOLDER NAME (LAST, FIRST)

PROCUREMENT CARD RECONCILIATION FORM

(1) PCARD #: xxxx-xxxx-xxxx- (2) DIV CONTACT NAME: _____
 (last 4 digits)
 (3) PHONE #: _____ (4) LOCATION: _____

| (6) ITEM PURCHASED: | (7) COMPANY | *(8) ACCOUNT NO.* | (9) CENTER | (10) 1099 CODE | (11) RECEIPT AMOUNT |
|---------------------|-------------|-------------------|------------|----------------|---------------------|
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| | | | | | \$0.00 |

Please check box if prior statement charge.

***Do Not Use** this form to reconcile purchases to Account Numbers **532711 - 532729** and **532930**. A valid, approved Travel Reimbursement form should be used for these types of reconciliations.*

Justification:

Authorized Signature _____
Cardholders cannot sign their own Pcard forms.

Date _____

All purchases made with the State Procurement Card are Sales Tax Exempt. If additional lines are needed, use another Reconciliation Form to continue listing purchases. Complete and submit this form along with the receipts within **5 business days** from the date of purchase.

Sales/Order forms/Packing slips are not required for reconciling and CANNOT be used in place of the receipt.

Please remember that use of the procurement card is a privilege. The same purchasing laws, rules and policies still apply. The use of State term contracts is mandatory. State purchasing procedures and guidelines may not be circumvented by the use of the Procurement Card. Anyone found in violation of these policies will be subject to having his/her card revoked and/or disciplinary action will be taken which could include termination



DEPARTMENT OF ENVIRONMENTAL QUALITY
Division Procurement Card
Administrator & Reconciler

(Month) _____ (Division) _____

Daily

Submit cardholder reconciliations

- Complete a Procurement Card Reconciliation Form for a cardholder's valid receipts. Make sure that all fields are complete and that appropriate signatures have been obtained.
- Verify that the appropriate account has been used for the purchase and that all G/L account/center combinations are validated **before** reconciling on PTRM in NCAS.
- PTRM reconciliation on NCAS PTRM should be completed by Division Procurement Card Administrator/Reconciler within 5 working days from the posting date of the transaction.

Monthly

Match cardholder receipts to cardholder statements

- Confirm that the items on receipts are the items that are on the statement.
- Resolve any returns, refunds, and/or fraudulent activity immediately in accordance with the DEQ Procurement Card Policy.
- Ensure that cardholders review and sign their statements, obtain approving supervisor signatures, and file statements in the Division Procurement Card file that is maintained for audit purposes.

Review the PC Unreconciled Transactions report in XTND (NER-GMI)

- Look at the posting date for the transactions listed to see what has not been reconciled. Contact the cardholder to get receipts for any past due transactions.

Review the PC Vendor Details YTD report in XTND (NER-GMI)

- Submit any account/center reclassifications or description changes needed in a timely manner. Do not wait until year end to make reclassifications as there may not be time for them to be processed.
- Verify that any requested changes have been processed. No changes can be processed after the fiscal year closes in NCAS.

Annually

- Review the PC Unreconciled Transactions by Date report in XTND daily during the month of June to ensure that all transactions are reconciled by the cutoff date in the annual year end calendar.
- **NO** procurement card purchases are allowed between June 15 and June 30 so all transactions can be reconciled by the cutoff date in the annual year end calendar.
- Ensure that all original receipts are kept in a secure place for the appropriate retention period.