Albuquerque Public Schools

PURCHASING CARD PROGRAM

POLICIES AND PROCEDURES

Revised July 2022

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Wells Fargo's Card Services

Cardholder's Point of Contact for:

- *Lost/Stolen Cards*
- *Password Reset*
- *Charge Disputes*

1-800-932-0036

Available 24 hours a day 365 days a year

Procurement Card (PCard) Terms

Allowed purchase: An acceptable transaction that utilizes the PCard in accordance with policies and procedures.

Approver: APS employee who reviews purchases for allow ability, appropriateness and correct accounting expense accounts.

Cardholder: APS employee who has submitted an application and has been granted the right of purchasing for his or her school/department. This person is responsible for any activity on a PCard issued in his or her name. A cardholder may delegate responsibilities of reconciliation to another user but remains responsible for designee actions.

Chief Financial Officer: Responsible for approving Purchasing Card applications and submitting approved applications to the Purchasing Card Program Administrator.

Eligible PCard holder: APS site administrator or manager at school or department

Fraud: Any unauthorized activity or transaction performed on a PCard.

Issuing Bank: Wells Fargo Bank available 24/7/365 at 1-800-932-0036.

Lawson: Albuquerque Public Schools financial system

PCard Banking System: Wells Fargo Commercial Card Expense Reporting (CCER)

Purchasing Card Program Administrator: Main contact for issuing bank and coordinates, maintains and monitors overall purchases of all cardholders.

Reconciler: APS employee who performs reconciliation of a PCard statement, as a designee of the cardholder.

Reconciliation: The act that ensures each PCard transaction:

- Is legitimate.
- Is allowable for PCard purchase.
- Has obtained a receipt from the supplier.
- Is expensed to the correct accounting expense cost accounts.

Supplier: Vendor that supplies goods/services purchase by Cardholder.

Spending Limits: Each card has a spending limit of $1,000 per transaction with a maximum of $5,000 per month.

Unallowable purchase: Item/services that cannot be purchased with PCard.

Violation: Failure to follow PCard policies and procedures.

Introduction

Welcome to the Albuquerque Public Schools Purchasing Card Program. These policies and procedures assist in the management of Purchasing Card Program and provide guidance to the PCard Cardholder.

What is the Purchasing Card?

The Purchasing Card is a credit card that provides an efficient and effective method of purchasing and paying for small dollar items with a total value of $1,000.00 per transaction with a maximum of $5,000 per month. If you need a credit increase the Cardholder emails the Executive Director of Procurement to request a single limit increase and/or a monthly increase. DO NOT SPLIT YOUR PURCHASES into a small purchase to circumvent the thresholds.

The Purchasing Card works just like a personal credit card and will enable cardholders to purchase directly from suppliers per the allowable/non-allowable list.

Cardholder Eligibility- Criteria necessary to receive a Purchasing Card is as follows:

- Applicant must be a site administrator or manager of Albuquerque Public Schools **and**
- Each individual cardholder must sign a Purchasing Card Agreement form **and**
- Applications for a Purchasing Card must be approved by the requestor's appropriate Department Administrator or their Superintendent and APS Chief Financial Officer.

Cardholder, APS, and Supplier Benefits

Cardholder Benefits

A cardholder will be able to obtain goods for purchases $1,000 or less directly from suppliers. By streamlining the purchasing process, the Purchasing Card will also help improve turnaround time on the delivery of goods.

Albuquerque Public Schools Benefits

The Purchasing Card program provides a cost-efficient method for purchasing small dollar goods; built-in card features provide internal controls and reduces processing costs by minimizing the number of procurement related invoices and checks.

Supplier Benefits

When accepting the card for business purchases, suppliers need not send invoices since they will receive payment directly from the Issuing Bank (via the card association) within 48 hours. The supplier must provide a receipt to the Cardholder.

Spending Controls

The Purchasing Card is to be used only for the purchase of allowable goods/services. The card is restricted by merchant category codes. It is possible a merchant category code is not authorized for a purchase that a Cardholder may need. In this case the Cardholder should contact the P-Card administrator via email at PCard.administrator@aps.edu for further instructions.

Tipping

Tips can be made to restaurants for Athletic Travel in the amount of 18% of pre-tax. If tipped more than the 18% the Cardholder is responsible for reimbursement to the district.

Operational /Categorical (Grant) Funds

If a school or department has both categorical funds/grants, and operational funds, two different purchasing cards will be required. The categorical purchasing card will be identified by the word "Cat" which will be located on the card after the school/department name. The categorical card should only be used for budgeted categorical funds and the operational card should only be used for budgeted operational funds

Erroneous Declines

If the cardholder feels the Purchasing Card was erroneously declined by a supplier, the Program Administrator should be contacted for assistance. If a decline occurs outside of normal Albuquerque Public Schools business hours, the employee must find an alternate payment method or terminate the purchase and contact the Program Administrator during normal business hours.

Credits

Suppliers should issue all credits for returned merchandise or services to the individual Purchasing Card account for any item they have agreed to accept for return. Under no circumstances should a cardholder accept cash in lieu of a credit to the purchasing card account.

Unresolved Disputes and Billing Errors

The Cardholder is responsible for contacting the supplier to resolve any disputed charges or billing errors within 45 days of receiving a statement. If the matter cannot be resolved with the supplier, the cardholder should:

1. Contact Issuing Bank at 1-800-932-0036 directly for assistance.
2. The PCard Cardholder must call the issuing bank. This must be accomplished as soon as possible and no more than **60** days from the transaction date.
3. Disputed charges must be accounted for on the reconciliation form until the dispute is resolved. If the dispute is resolved in the cardholder's favor, a credit in the amount of the disputed transaction will appear on a subsequent cardholder statement.
4. Contact the Program Administrator for assistance if an acceptable resolution is not obtained.

Security and Storage

Cardholders should always treat their Purchasing Card with at the same level of care as their own personal credit cards. Keep the card safely secured and the account number carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card or designee identified by the cardholder. If cardholder authorizes a designee, it is recommended that the Cardholder maintain a log that a designee will sign out the Pcard and sign in when returned. Any designee must return the card within 24 hours following authorized use.

Lost, Misplaced or Stolen Purchasing Cards

Cardholders are required to immediately report any lost or stolen Purchasing Card to call Issuing Bank toll- free at 1-800- 932-0036 (24 hours a day, 365 days a year). The cardholder must also immediately notify his/her Supervisor and the Program Administrator about the lost or stolen card at the first opportunity during normal business hours.

Procurement Card Purchases Lawson Entry Process

Requisitions must be created for purchases using the Procurement Card (Operational or Categorical).
Requisitions must be entered and released in Lawson for the actual amount no later than one (1) business day of the purchase. The exception to one (1) business day may include travel purchases as requisitions will be entered when the traveler returns from trip.

1. Create Requisition in the RQC in Lawson after a purchase is made within 1 business day following the RQC process put in place.

2. Use Vendor #13168; Buyer Code CRD

3. The Special/Service Tab should include the following:
   - Item – Enter Name of Vendor the purchase is from
   - Description – General description of what is being purchased
   - Item Type – Special
   - Unit Cost – Actual total cost of purchase (the amount on the receipt) even if tax was included.

4. Documentation – Attach all documentation before releasing. The Attach button is located under the requisition Lines and Home Page. Operational Funds documentation naming convention is requisition number +Q; Grant Funds naming convention is Requisition number + G. (Keep PCard receipt for bank reconciliation.)

5. Release Requisition in Lawson with the actual amount no later than one (1) business day

6. Requisition will process and post purchase to General Ledger/Budget after all approvals and payment.

**If purchase requires multiple expense accounts, itemized lines may be required.
** Contact Business Systems for any questions regarding requisition entry.

PCard Purchase Bank Reconciliation and Approval Process
Reconciliation must be completed within first seven (7) days of the month.
Reconciliation by secretary: 1st-3rd, Cardholder Approval 4th-7th
Approval must be completed and all documents should be sent to Accounts Payable by the 10th of the month.

1. **Bank Statements must be reconciled monthly**
2. **Reconciliation is performed by:**
   - Comparing accumulated purchase receipts against purchase transactions listed on the bank statement **and**
   - Ensure each individual transaction on bank statement has a corresponding Lawson approved requisition number. The Lawson approved requisition number should be entered into the description field of the transaction in Bank Reconciliation System.
   - Cost account numbers that pre-populated into Banking Reconciliation System can be ignored; these cost account numbers will not be used for posting of expense. The Requisition that is entered into Lawson will be used for posting of expense.
3. **Cardholder shall**
   - Review each transaction for corresponding requisition number **and**
   - Sign PCard Statement **and**
   - Ensure PCard Bank Statement and receipts are sent to the Accounts Payable Department by the 10th of the month.

Cardholder Liability

The Purchasing Card is a corporate charge card that will not affect the cardholder's personal credit. However, it is the cardholder's responsibility to ensure that the card is used within the stated guidelines in the Albuquerque Public Schools permanent revocation of the card, notification of the situation to management, and further disciplinary measures that may include termination.

Cardholder Account Closure & Violations

Cardholder Account Closure

The Program Administrator will close a PCard if a cardholder transfers to a different department, moves to a new job not requiring a Purchasing Card, and/or terminates employment.

Cardholder Violations

The following are violations for the PCard policy and Procedures that constitute suspension of PCard:

1. The Purchasing Card is used for personal or non-allowable purposes.
2. The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates Albuquerque Public Schools policy, law or regulation pertaining to Albuquerque Public Schools.
3. The cardholder allows the card to be used by an unauthorized individual. Authorized use is only for APS purposes and only by APS employees at your location.
4. The cardholder splits a purchase to circumvent the purchase credit limit of the Card.
5. The cardholder uses another cardholder's card.
6. The cardholder fails to provide legible itemized receipts for all transactions.
7. The cardholder fails to provide, when requested, information about any specific purchase.
8. The cardholder accepts a cash refund in lieu of credit to the Purchasing Card account or cash advance.
9. The cardholder fails to account for charges on the card within ten days from the statement date by entering requisitions into Lawson, performing reconciliation and submitting signed statement and supporting receipts to the Accounts Payable Department.

When a card holder's privileges are suspended the cardholder will be required to sign an agreement ensuring the cardholder will use their card responsibly and any further abuse will result in the permanent revocation of purchasing card privileges.

Example of Violations and Corrective Actions:

Violation	Correction
Receipts not provided, lost, or unavailable	Provide itemized receipt or affidavit within one (1) business day of notification.
No Lawson Requisition entered for purchase	Requisition must be entered within one (1) business day of notification. If violation is not corrected, the expenditure will be posted to operational fund default account 537119.
Tax paid on goods	Credit the tax back to the card or submit payment to the Accounting department
Non-Allowable PCard purchase	E-mail Executive Director of Procurement for consideration of approval for after the fact purchase or reimburse back to the district
No agenda or sign in for required events	Provide these documents within one (1) business day of notification.
No statement/late statement	Provide P-Card statement and documentation within one (1) business day of notification. The PCard will be suspended until statement is received and audited.
Categorical purchases on operational card	Acknowledge that PCard holder understands the process.

Note: If a violation is not corrected for the requisition entry the expenditure will be posted to operational fund account 537119. The charge to operational fund account 537119 will show on the BSR (Budget Status Report) as a negative balance until adequate funding/accounts are submitted to cover the cost. Contact the Budget or Grant office to assist in clearing the negative balance.

Violations

The issuance of a PCard is a privilege and requires adherence to all procedures. Any gross misuse of the card may result in immediate suspension of card privileges, if so deemed by the Executive Director of Procurement.

Failure to utilize the card correctly or to adhere to the reconciliation/approval schedule may result in the following action

Violation	Action
First Violation Notification	Email notification is sent to Reconciler and Cardholder requesting correction.
Second Violation Notification	Email notification is sent to Reconciler and Cardholder requesting correction. Suspension of the P-Card until the issue is resolved.
Third Violation Notification	Email notification to the Reconciler, Cardholder, Executive Director of Procurement, CFO , and Cardholder's Supervisor Suspension of the P-Card. Retraining for the Reconciler and the Cardholder.
Additional Violations	For additional violations the following corrective action will be used: 1. P-Card will be suspended and will only be opened on a purchase approval from the Executive Director of Procurement 2. A requisition will be required no later than a day after the purchase 3. Once the purchase has been made the P-Card will be closed. 4. This will continue for 12 Calendar Months from the date of the additional violation.

CARDHOLDER RESPONSIBILITIES

The Cardholder must:

1. Ensure budgeted funds are available before using the PCard and identify appropriate cost accounts for each purchase, i.e., supplies, purchase services, etc.
2. Ensure categorical (grant) card is used for all categorical (grant) purchases and operational card is used for operational purchases. Categorical card is identified with the word "Cat" on the card after the school name.
3. Ensure the Purchasing Card is used for legitimate District purposes only.
4. Ensure requisitions are entered into Lawson for actual amount of purchase for each transaction.
5. Maintain the Purchasing Card in a secure location at all times and have a system for checking the card in and out.
6. Don't allow unauthorized individuals to use their Purchasing Card.
7. Adhere to the purchase limits and restrictions of the Purchasing Card and ensure the total transaction amount of any single transaction does not exceed $1,000 and maximum of $5,000 per month.
8. Obtain a legible itemized **receipt** for **ALL** transactions. Ensure all receipts are taped to an 8 1/2 X 11 sheet of paper and provided with signed statement to Accounts Payable. Please attach receipts to the bank statement in the order they appear on the statement and submit to Accounts Payable Department.
9. Reconcile the statement to the receipts each month, items that are not on that month's statement must be retained for the subsequent months statement including any credits that may not appear on the current statement.
10. Cardholder must sign the bank statement copy. Cardholder must submit statement each month, even if there are no transactions.
11. Submit a separate statement for operational and categorical purchases. The statement reconciliation should be completed within ten (10) days of the statement date.
12. Attempt to resolve billing disputes directly with the supplier. If unable to resolve the dispute, the cardholder should initiate dispute form to Issuing Bank online.
13. Ensure an appropriate credit for the reported disputed item or billing error appears on a subsequent cardholder statement.
16. **Immediately notify the Issuing Bank and Program Administrator of a lost or stolen Purchasing Card** at the first opportunity during normal business hours.
17. Return the Purchasing Card to the Program Administrator upon terminating employment with Albuquerque Public Schools or transferring departments within Albuquerque Public Schools.
18. Report fraudulent charges to the issuing bank immediately, and then inform the APS Program Administrator at 880-2570.

PROGRAM ADMINISTRATOR RESPONSIBILITIES

The Purchasing Card Program Administrator is responsible for the overall Purchasing Card program. Responsibilities include:

1. Act as the liaison with Issuing Bank.
2. Review approved cardholder applications for completeness of required information.
3. Submit cardholder applications, change requests, and closure requests to Bank.
4. Provide training materials to cardholders before issuing a Purchasing Card.
5. Obtain a signed Cardholder Purchasing Card Agreement from each Cardholder
6. Retain signed Purchasing Card Agreements in a secure location.
7. Ensuring lost or stolen cards are blocked by Albuquerque Public Schools.
8. Assisting Cardholders with erroneous declines, unresolved supplier disputes, lost/stolen cards and fraudulent charges.
9. Monitoring the Issuing Bank reports to review compliance of the Purchasing Card program
10. Analyzing exception reports.
11. Ensure each month that all bank statements, supporting receipts and p-card reconciliation forms are received in accounts payable for all cardholder's transactions.
12. Follow up to ensure all monthly charges on the individual cardholder statements are properly accounted for.
13. Ensure the Purchasing Card is used for legitimate business purposes only.
14. Inform the Issuing Bank of cardholder blocking code or credit limit profile change.
15. Inform the Issuing Bank when cardholders terminate employment or change APS employment status.
16. Inform the Cardholders Supervisor if a cardholder continually violates policies and procedures.
17. Destroy Purchasing Cards for cardholders who have been transferred, no longer need the card or have been terminated.

APPENDIX

Purchasing Card Agreement (A)

Frequently asked Questions (B)

Authorization Form Letter to Vendor (C)

Allowable and Non-Allowable (D)

Memo - Exceptions for Food Purchases (E)

High Level Overview of the PCard Process (F)

Appendix – A-
Do Not Print

Purchasing Card Agreement

ORGANIZATION Purchasing Card Agreement

AGREEMENT TO ACCEPT Albuquerque Public Schools PURCHASING CARD

Albuquerque Public Schools is pleased to issue you the Issuing Bank Purchasing Card account number. It represents Albuquerque Public Schools trust in you and your empowerment as a responsible agent to safeguard Albuquerque Public Schools assets.

I,_____, hereby acknowledge receipt of the Albuquerque Public Schools Purchasing Card Program Policies and Procedures manual. I agree that I have thirty days to read and understand the terms of the Policy and Procedure manual. I agree to not use the card until I read and understand the terms of the policy. If I do not agree with the terms, I agree to return the unused card to the Program Administrator within the thirty day period. As a cardholder, I agree to comply with said document and understand that Albuquerque Public Schools is liable to Issuing Bank for all ORGANIZATION approved purchases.

I agree to use the Purchasing Card for ORGANIZATION approved purchases and agree not to charge personal purchases. I understand that Albuquerque Public Schools will audit the use of the card and report anydiscrepancies.

I further understand that improper use of the card will result in a security investigation which may lead to disciplinary action, up to and including prosecution and termination of employment. Should I fail to use the card properly, I authorize Albuquerque Public Schools to deduct such amount from my salary and accrued benefits equal to the total amount of unaccountable expenditures. I also agree to allow Albuquerque Public Schools to collect any amounts owed by me even if I am no longer employed by Albuquerque Public Schools.

In the event that the Purchasing Card is not used as herein stated, I hereby authorize Albuquerque Public Schools to release my last known address and any information relating to my use of the card to Issuing Bank. I understand that Albuquerque Public Schools may terminate my right to use the card at any time for any reason. I also agree to return the card to Albuquerque Public Schools immediately upon request or upon termination of employment or change in APS assignment.

CARDHOLDER

Signature_____ **Date**: _____

PROGRAM ADMINISTRATOR

I acknowledge that the above cardholder has been issued Albuquerque Public Schools Purchasing Card account number_____.

Signature_____ **Date**: _____

Appendix-B

Frequently Asked Questions

What is a purchasing card?

A purchasing card is a credit card. To any vendor, it is a Visa card issued by Issuing Bank. What makes it a purchasing card is the control of the types of businesses where the card can be used. Businesses prefer credit cards. Your purchases will not be restricted by a stores credit limit.

Why do I have to have separate cards for Categorical and Operational?

Federal funding agencies and various grants have certain rules and regulations that must be adhered to. These funds are monitored by the APS District's Grant Management department for compliance with each individual grant. Funds must be encumbered for recording and reporting purposes. It is important to ensure the funds are available in the budget before purchases are made.

How do you request a purchasing card?

Go to www.aps.edu/finance/accounts-payable, under documents there is a form called Purchasing Card Request Form. Fill this out and send it to the correct department administrator on the bottom of the form.

How many cards may a school request?

The number of cards per school depends on the school's needs and ability to control access to the cards. This determination will be made by the Program Administrator. If a school has Categorical (Grants) then the school will be issued a separate card for these programs.

Why does an individual's name need to be on a card?

Without a name on a card the District would not be protected by the $50.00 fraudulent use limit provided by federal law. The cards will be issued in the name of the Principal or Director only. Based on need, managers may be issued a card with special approval.

How are the card transactions accounted for?

Each month the card holder will receive a statement from Issuing Bank showing all the transactions on the card for that month. The reconciler logs into the CCER program with the User ID and password given at the time of training. The statement is reconciled with the corresponding Lawson requisition number. Once this is completed the Approver (Card Holder) confirms the reconciled transactions and the statement is sent to the P-Card administrator who completes a 100% audit.

Is there a limit to how much can be charged to a card?

Yes, each card has a transaction limit of $1,000.00 and a monthly purchase limit of $5,000.00.Schools and departments will need to institute procedures to control access to the card(s) and authorization of how much can be spent by an employee when the card is issued to them.

Can spending limits be increased?

In cases where the District will be granted significant savings for fast payment of an order or volume discounts, the Executive Director of Procurement may approve a temporary increase in the limit which should be requested via email. Controls should also be in place to ensure the funds have not been depleted by earlier expenditures.

Can a card be used by an individual other than the cardholder's name appearing on the card? Yes, when cards are issued, recommended procedures are provided for these purposes. See appendix C.

Appendix- C

Authorization Form Letter to Vendor

SCHOOLS LETTER HEAD

Date:

TO WHOM IT MAY CONCERN:

Jane Doe is a (teacher/employee) at (Name of School/Dept.) and has permission to use the purchasing card issued to (Principal's or Director's name), the (Principal/Director) of (Name of School).

You may ask for photo identification to verify if necessary.

Sincerely,

Name and Signature of Cardholder

Appendix -D

P-Card Allowable and Non-Allowable List – Updated 07/01/2021

The following list is NOT all inclusive and is subject to change. Before making your purchase, check Accounts Payable: http://www.aps.edu/finance/accounts-payable/documents-1 for latest updated list.

Examples of Allowable purchases:

- Advertising in Print Media - Newspaper (Albuquerque Journal)
- Airfare – Must have an approved Travel Authorization Number before purchase is made
- Conference Registration Fee/Seminar/Workshops-local, virtual, If out of town-(You Must have an approved Travel Authorization Number before purchase is made-(outside 32 miles)
- Conference/Seminar/Workshop materials or books for APS ownership
- Field Trip Venue Admission -Check with location to ensure that they accept credit card
- Food–In accordance with CFO's memo of allowable food purchases
- Food Only–Culinary supplies for culinary classes (Please see non-allowable for associated food pick up fees or equipment related items)
- Fuel – APS Vehicle and/or Rental Car on travel only (must provide detail, date, event, brief description of APS business purpose)
- Lodging–Must have an approved Travel Authorization Number before purchase is made; not for room incidentals
- Newspaper Subscriptions
- Parking - APS Vehicle Parking for APS District Business or Non-APS Vehicle for APS District Business (must provide detail – date, event and brief description of APS Business purpose)
- Professional Association Memberships (for example NMASBO)
- Supplies–Less than $1,000 for total purchase (Must be for urgency related use) Anything else must follow Standard PO Process
- Exceptions on a case by case basis- Cardholder must email to get approval from Executive Director of Procurement

Non- Allowable: Do NOT use the P-Card for:

- Airline Upgrades/Airline Early Check-in/Airline Early Boarding
- Air BNB
- Alcohol
- Amazon
- Apparel – All includes customized (T-shirts, polo shirts, jackets, lanyards, mugs, water bottles, etc.)
- Appliances including microwaves, mini fridges, toaster ovens, culinary arts kitchen equipment
- Scholastic, Page 1, Barnes and Noble
- Bus Transportation
- Car washes
- Cash Advances
- Chemicals-Weed killer, bug killer, mouse traps, anything of this nature contact M & O for proper procedures
- Computers, iPads, iPods, laptops, tablets, Chromebooks, Monitors, electronic devices, etc.
- Donations/Gift Cards, Gifts/Giveaways/Novelty Items
- Equipment and/or Furniture–Any amount (gas leaf blowers, vacuums, garbage carts, backpack vacuums, foggers, tables, chairs, shelves) Custodial assets need permission as they are considered equipment.
- Employee Awards and Gifts (greeting cards, candy for meetings, plaques, gift certificates, flowers, etc.)
- Food Pick up Service Fee
- Fuel – Personal Vehicle
- Gross Receipts Taxes on goods
- Hotel Room Upgrade/incidentals
- Holiday Decorations; Flowers; Plants
- **Home Office equipment, supplies, materials, furniture, computers, Chromebooks, monitors, etc. – any purchases**
- Multi-Year Service Agreements or Formal Contracts
- Personal Expenses of any kind–for personal use
- Postage Stamps/Certified Mailings-Please use the APS Graphics department and/or Postage Request Form from A/P
- Printers/Scanners-Any amount
- Professional Development/Contracted Services
- **Punch out Vendors-Staples, Lakeshore, Sandia Office, School Specialty**
- Service providers i.e. Expedia, Travelocity, Hotel.com
- Services of any type at any amount
- Software Subscriptions or licenses
- Store Memberships (Costco, Sam's Club, etc.)
- Taxi Services, Uber, Shuttle Services, etc., (paid for out of pocket and reimbursed)
- Travel Meals (paid for out of pocket and reimbursed at the appropriate per diem rate)

ALBUQUERQUE PUBLIC SCHOOLS
Chief Finance Office

Tami J. Coleman
CHIEF FINANCIAL OFFICER

Scott Elder
SUPERINTENDENT

July 6, 2021

To: Albuquerque Public Schools (APS) Staff

From: Tami J Coleman, Chief Financial Officer

Re: Food Purchases

Food Purchases

Please consider this email memo as notification and a reminder that food purchases are prohibited. This includes requisition, reimbursement, and p-card purchases for meetings, working lunches, and trainings. This topic was discussed at the APS Cabinet meeting on September 20, 2017, and so the District's leadership is also aware of these restrictions.

Exceptions:

1. Any meal purchases during District-approved overnight travel that comply with the New Mexico Per Diem and Mileage Act will still be allowed.
2. Parent Involvement meetings funded through Title 1 or another pre-approved grant.
3. Food purchased with Homeless Grant funding
4. Food/meals for students: e.g., Athletics, ROTC, Homework Diner, Activity Funds
5. Meals provided by sponsors are always welcome. Please be sure and note the sponsor on the agenda for your meeting and thank them publicly for their contribution.
6. Coffee, water, and light snacks can be provided for meetings lasting a half day or longer. Please provide the meeting agenda and sign-in sheet.
7. ***Requests to purchase food outside of the guidelines listed on this memo must be submitted on the Request to Purchase Food e-form to the Executive Director for Budget or the Chief Financial Officer. Invoices for food purchased without this prior-approved document will be denied and will be the financial responsibility of the individual person who made the purchase.***

Link to Request to Purchase Food e-Form: https://www.aps.edu/procurement/food-purchase-request-form-cfo-memo/request-for-food-purchase-form-cfo-memo/view

6400 Uptown Blvd. Ne, Suite 305E • P.O. Box 25704 • Albuquerque, NM 87125 | 505.880.2590 • FAX 505.830.1881

Appendix-F

High level overview of the P-Card Process

Procurement Card Purchases – Step by Step Process

1. PCard purchase is identified

2. Check Allowable/Non-Allowable List
https://www.aps.edu/finance/accounts-payable/documents/pcard-allowable-and-non-allowable-list

3. If allowable, Purchase from Vendor. Keep your receipt!

4. Enter your Requisition into Lawson Within 1 (one) Business Day.
Keep your requisition number for bank statement reconciliation.

5. Requisition Information

Enter as a "Special" in RQC
Vendor Number: 13168
Item : Name of vendor that the purchase is from
Description: General description of what is being purchased
Item Type: Special
Quantity: 1
Unit of Measure: ea
Quantity: 1
Unit Cost: **Actual** total cost of purchase
Release Requisition in Lawson: actual amount no later than one (1) business day
**If purchase requires multiple expense accounts, itemized lines may be required.

5. Continued - Requisition Information
Example

RQC **Requisition: 2130190**

Home | Profile | Inquire | Search Catalog | Template | Express Order | Special / Se

Add

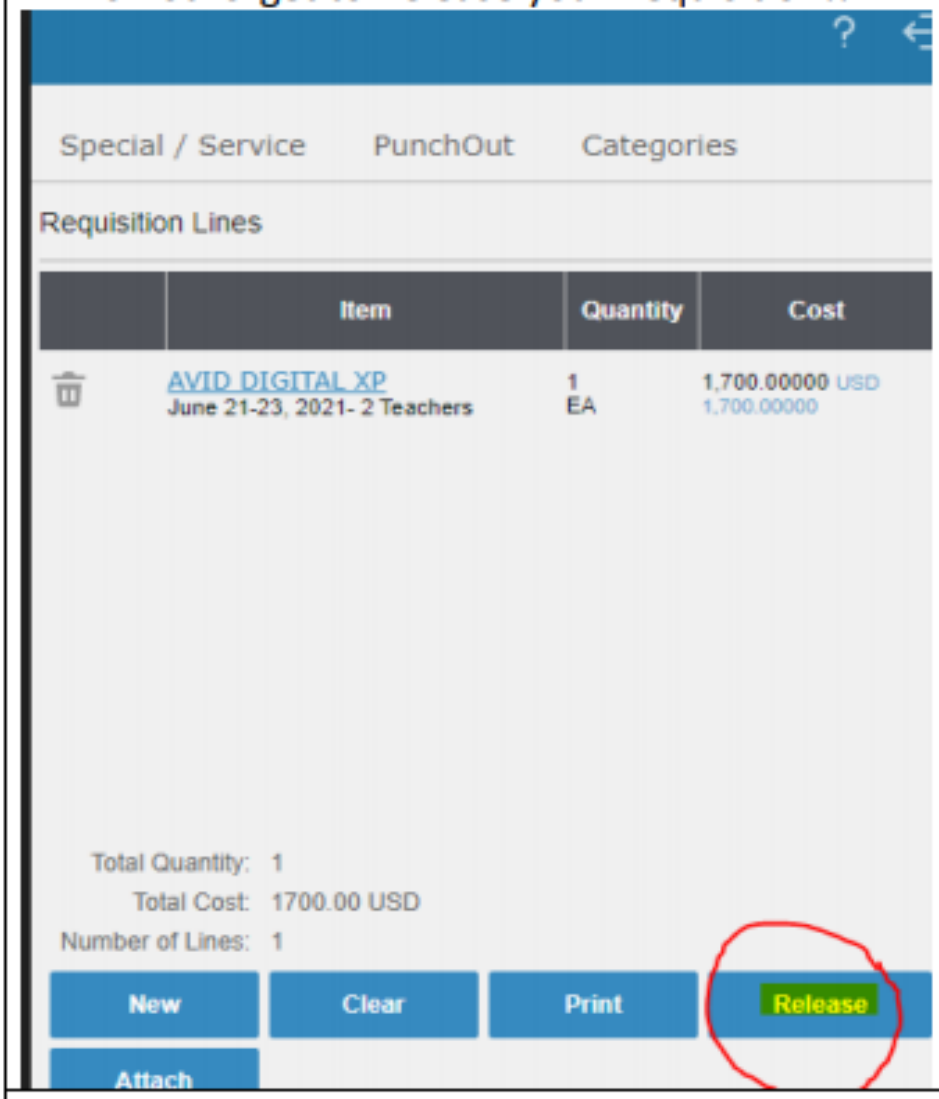
Item	AVID DIGITAL XP
Description	June 21-23, 2021- 2 Teachers
Item Type	Special
Quantity	1
UOM	EA
Cost	1700
Purchase From	
Distribution Company	1100
Accounting Unit	21251101000
Account	533300
Sub Account	
Activity	41100104900
Account Category	
Cost Option	Cost Required

6. Documentation

AttachIT: Attach Itemized PCard Receipt - Requisition number + Q
(Keep PCard receipt for bank reconciliation)

For Grants: Attach justification of the purchase – Requisition number + G

7. Do not forget to Release your Requisition!!



8. Reconcile your Bank Statement within the first 7 (seven) days of the month on Bank website AND send all required documentation to Accounts Payable no later than the 10th or each month.

Required Documentation to send to Accounts Payable:

- Bank Statement signed by Cardholder (each transaction must have a requisition number)
- Vendor Detailed Receipts
- Any approvals granted for exceptions