

CITY OF SAN DIEGO
ADMINISTRATIVE REGULATION

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PROCUREMENT CARD (P-CARD) PROCEDURES	Effective Date January 30, 2015		

1. PURPOSE

- 1.1. To establish a policy regulating possession and use of procurement cards for authorized City purchases by City employees. Each department that participates in the Program should review, in detail the [Procurement Card Policies and Procedures Manual](#) and should prepare Department Instructions specific to their department.

2. SCOPE

- 2.1. This Administrative Regulation applies to all City Departments making use of the P-Card Program with designated staff authorized to have a card issued under their name.

3. DEFINITIONS

- 3.1. Approver - An Appointing Authority assigned to approve a *Cardholder's* transaction(s) for payment. An Approver who is also a *Cardholder* cannot approve his/her own purchase.
- 3.2. Billing Official - Employee assigned to review and sign-off on *Cardholder* transactions prior to final approval by Department Appointing Authority.
- 3.3. Cardholder - Employee to whom a procurement card has been issued.
- 3.4. Procurement Card (P-Card) Program – A program through the City's banking service provider that allows City Departments to make purchases via a bank issued credit card to an authorized City employee by their Department Appointing Authority. The P-Card Program is managed by the Office of the City Comptroller.

4. PROCEDURE

- 4.1. Issuance and Termination Procurement Card Participants

(New Administrative Regulation 95.55, Issue 1, effective March 2, 2009)

Authorized

[Signature on File]
CHIEF OPERATING OFFICER

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Responsibility

Actions

4.1.1. Department Head

- a. Institutes Departmental Instruction for procurement card usage.
- b. Submits departmental [request](#) for participation.
- c. Authorizes and terminates each department program participant by submitting signed [Procurement Card Participation Form](#).

4.1.2. Office of the City
Comptroller (P-Card
Administrator)

- a. Submits request for procurement card access to banking services provider.
- b. Ensures participants receive initial and bi-annual training in program policies and procedures.
- c. Distributes procurement card to *Cardholder* and obtains a signed [Cardholder Agreement](#) with acknowledgement of responsibility.
- d. Maintains accurate, current records of assigned procurement cards issued and cancelled.
- e. Confirms participants are current employees through a payroll verification.

4.2. Use of Procurement Cards

Responsibility

Action

4.2.1. Department
Cardholder

- a. Obtains a receipt and adequate documentation per [Procurement Card Policies and Procedures Manual](#) each time a procurement card is used.
 1. Adhere to additional documentation requirements listed in A.R. [90.30](#), Travel Policy, A.R. [95.40](#), In-Town Reimbursable Expense Procedures, and A.R. [75.65](#), Hazardous Materials Management Plan and [Instructions](#).

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- b. Provides accounting information (e.g. fund, cost center) through banking services provider's website.
- c. Scans and attaches all pertinent documentation to banking services provider's website.
- d. Submits original receipts and all corresponding documents to department *Billing Official* within 2 business days of billing cycle.

4.2.2. Department Billing Official

- a. Receives and reviews original receipts and all corresponding documents; investigates any questionable purchases.
- b. Reviews and approves documentation through banking services provider's website
- c. Submits original receipts and all corresponding documentation to department *Approver* as requested.
- d. Retains all original documentation according to [City's retention policy](#).

4.2.3. Department Approver

- a. Reviews *Cardholder's* spend activity and corresponding documentation; investigates any questionable purchases.
- b. Approves all purchases in banking services provider's website acknowledging all purchases are authorized.
- c. Forwards signed, approved *Cardholder* statement, forms, and receipts to department *Billing Official*.

4.2.4. Office of the City
Comptroller (P-Card
Administrator)

- a. Conducts monthly internal controls review of participating departments' spending activity and supporting documents (i.e. receipts) for appropriateness.
- b. Reviews entries in banking services provider's website as need to properly [record](#) transactions in SAP.

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4.3. Payment of Charges

Responsibility

Actions

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| 4.3.1. Department Participants | a. Adheres to deadlines established by P-Card Administrators for entry and approval in banking services provider's website. |
| 4.3.2. Office of the City Comptroller (P-Card Administrator) | a. Processes Invoice Payment and Journal Entry to properly record expenses in SAP. |

APPENDIX

Forms Involved

[Cardholder Agreement](#)

[Procurement Card Participation Form](#)

[Procurement Card Program Department Agreement](#)

Administering Department

Office of the City Comptroller

Legal References

Administrative Regulation [90.30](#), Out-of-Town Procedures

Administrative Regulation [95.40](#), In-of-Town Reimbursable Expenses

Administrative Regulation [75.65](#), Hazardous Materials Management Plan and [Instructions](#)

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P-Card