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COUNTY OF NAPA



A Tradition of Stewardship  
A Commitment to Service

PROCUREMENT CARD (P-CARD)  
~~POLICIES AND~~ PROCEDURES

DRAFT

**AUDITOR-CONTROLLER<sup>1</sup>**  
**Effective 2/10/15**

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<sup>1</sup> These procedures are adopted pursuant to Board Resolution No. 2015-\_\_\_\_\_, adopted 2/10/15.

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# NAPA COUNTY

## PROCUREMENT CARD ~~POLICY AND PROCEDURES~~<sup>2</sup>

### 1. GENERAL INFORMATION

#### 1-1 BACKGROUND

The Procurement Card (P-Card) Program is intended to facilitate the acquisition of goods and travel-related services necessary for accomplishing the County's goals and objectives of automation and streamlining processes. The P-Card itself is issued to individual employees, who have been designated by their agency and may only use it for the type of purchases authorized by their Board.

The County has elected to participate in the State of California's P-Card program as the means of implementing the P-Card program. The CAL-Card program is affiliated with the U.S. Bank I.M.P.A.C. (International Merchant Purchasing Authorization Care) Division. The procurement cards appear to the user and vendor as VISA® charge cards. However, through U.S. Bank, enhanced controls and data reporting are available, which enables the County to streamline the traditional paper and labor-intensive procurement process. The CAL-Card allows the County and its Agencies to efficiently purchase items authorized in Attachment C directly without the necessity of preparing individual purchase requisitions and processing individual receiving reports for each transaction. It shall *not* be used to bypass County policies and procedures.

The use of a P-Card is a privilege, not a right. Its use for unauthorized purchases, or in a manner inconsistent with ethical and legal practice as stewards of public funds, will result in withdrawal of the privilege from the individual, department, or agency. Violators of policies and procedures will be subject to disciplinary action, up to and including termination. Criminal charges may apply.

All Card Holders, Approvers and Billing Officials are required to attend mandatory in-house training at least every two years in order to maintain their P-Card status.

#### 1-2 P-CARD ADMINISTRATION

##### 1-2.1 Program Coordinator (Purchasing Agent)

The Purchasing Agent, or designee, is the Program Coordinator and is responsible for overall coordination and administering the program at the County level. The Program Coordinator is responsible for:

- Oversight of all Card Holders including initial approval, monitoring and training
- Developing and maintaining policy and procedures

<sup>2</sup> Information highlighted in grey indicates electronic processing

- Assisting with the coordination to process new card applications, request replacement cards, set or change transaction limits, block merchant category codes<sup>3</sup> and card cancellations
- Managing the relationship with U.S. Bank
- Working with the Auditor-Controller's Office to facilitate training and maintain training records for Card Holders, Approving Managers, and Billing Officials
- Assisting the Auditor-Controller in auditing purchases
- Evaluating the program and recommending changes

## 1-2.2 Auditor-Controller

The Auditor-Controller's Office is responsible for submitting monthly payments for each Managing Account to U.S. Bank for all charges under the County's P-Card program as well as auditing each department for compliance of policies and procedures. The Auditor-Controller is responsible for:

- Maintaining the accounting codes<sup>4</sup> in the US Bank system to reflect current County accounting structure
- Receiving the Managing Account Summary
- Reconciling Account Activity Reports<sup>5</sup> to Master Billing File<sup>6</sup> and Managing Account Summary<sup>7</sup> reports
- Timely payment of monthly invoices to U.S. Bank
- Reconciling any outstanding balances
- Reviewing monthly and quarterly reports, including declined transactions
- Assisting with the coordination to process new card applications, request replacement cards, set or change transaction limits, block merchant category codes and card cancellations
- Working with the Program Coordinator to facilitate training and maintain training records for Card Holders, Approvers, and Billing Officials
- Ensuring that all disputed charges are complete and submitted as required
- Evaluating the program and recommending changes
- Monitoring and auditing all activity of the P-Card Program, ensuring no violations of the County policies or procedures exist
- Confirm all payments sent have posted to the Managing Account Summary to prevent past-due status

<sup>3</sup> Merchant Category Code (MCC) is a four digit number assigned to a business by MasterCard or VISA when the business first starts accepting these cards as a form of payment. The MCC is used to classify the business by the type of goods or services it provides.

<sup>4</sup> Accounting codes include the fund, department, division, sub-division and object level account number that corresponds with the County's PeopleSoft financial software.

<sup>5</sup> Account Activity report is generated after all approvals are obtained, used for final reconciliation and payment. All receipts will be attached and the report is manually signed by cardholder and approver and submitted to the Auditor-Controller for payment.

<sup>6</sup> Master Billing File is the interface file that is sent to the County by US Bank which will then be downloaded into our PeopleSoft financial software to record the transactions in the General Ledger (automated data entry into the financial system).

<sup>7</sup> Managing Account Summary is a summary of all the cardholder monthly transactions, separated by cardholder.

## 1-3 P-CARD AGENCY STRUCTURE

### 1-3.1 Individual Card Holders

Card Holders are current employees of the Agency with procurement authority, who use the P-Card for business-related purchases. The Card Holder is responsible for:

- Keeping the P-Card secure
- Appropriate use of the P-Card, ensuring full compliance with all County policies
- Obtaining detailed receipts for payment documentation
- Documenting expenditure transactions
- Filing disputes and reporting fraudulent transactions to U.S. Bank
- Reconciling on-line Transaction List<sup>8</sup> within five (5) days after the close of the billing cycle: verifying General Ledger codes are correct; and submitting itemized detailed receipts; justification form(s) for missing receipts; any dispute resolution forms to the Billing Official within six (6) days after the close of the billing cycle.
- Contacting the Program Coordinator when transactions are identified that do not follow County policy. Card Holders will be held accountable for these charges.
- Individuals contracting or subcontracting with the County of Napa are NOT authorized to use the County's P-Card.
- Complete the P-Card Claim Form (Attachment F).

### 1-3.2 Approving Manager

The Approving Manager shall be the Department Head/Agency Manager or designee approved by Program Coordinator (Card Holders who are Department Heads/Agency Managers will have activity approved by an Assistant Department Head or Agency Manager) and is responsible for:

- Reviewing and approving assigned Card Holder charges
- Ensuring all purchases are appropriate and within County policy
- Ensuring no prohibited items have been purchased
- Confirming the expenditures have been classified and accounted for correctly
- Contacting the Program Coordinator when transactions are identified that do not follow County policy. Approving Managers will be held accountable for these charges if they
- Ensuring the Transaction List report and ALL supporting documentation are provided to the department Billing Official within ten (10) days after the close of the billing cycle
- Promptly notifying the Program Coordinator and Auditor-Controller of changes in Billing Officials

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<sup>8</sup> Transaction List is an on-line report that allows the cardholder to view, approve and code each transaction prior to the end of the billing cycle. This is an electronic version of the Account Activity Report where electronic approvals and routing can take place prior to printing out the final report for submittal to the Auditor-Controller.

### 1-3.3 Billing Official

The Billing Official(s) are accounting staff within the departments who perform accounting entries and transactions. Billing Officials are responsible for:

- Reconciling outstanding balances on Card Holder Memo Statements<sup>9</sup> to Account Activity reports
- Reviewing the transactions for appropriateness
- Ensuring each charge has been approved by the Approving Manager
- Confirming the expenditures have been classified and accounted for correctly
- Submitting each Card Holder's Account Activity report, reflecting final approval, and supporting receipts and documents to the Auditor-Controller's Department within fifteen (15) days after the close of the billing cycle
- Promptly notifying the Program Coordinator of unresolved differences and disputes pending adjustment on the cardholder memo statement
- Promptly notifying the Program Coordinator and Auditor-Controller of any changes in Card Holder status
- Promptly notifying the Program Coordinator and Auditor-Controller of changes in Approvers

## 1-4 CONTROLS

### 1-4.1 Certification & Approval

A number of unique controls have been developed for the P-Card Program that may not exist in a traditional credit card environment. These controls ensure that the card can be used only for specific categories of purchases and within specific dollar limits. In addition, certification of all purchases is required by each Card Holder, with additional verification performed by the designated Approving Manager for each Card Holder before payment is made.

### 1-4.2 Card Holder Use Only

The unique VISA® card that Card Holders receive from U.S. Bank has an official County seal or logo and the Card Holder's name embossed on the card. No one but the Card Holder may use this card. It has been specially designed to avoid confusing it with personal credit cards. In all other respects, this is considered a regular Visa® card. However, the P-Card must not be used for personal purchases.

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<sup>9</sup> Card Holder Memo Statement is a statement generated by US Bank of monthly transactions by individual card holder.

### 1-4.3 Transaction Limits

The approved authorization level determines the maximum dollar amount for each single purchase, daily dollar amount and a total dollar amount for all purchases made within a billing cycle for each Card Holder in their department. **If the amount of the purchase is over the card's limits, the purchase will be declined.** See Attachment D – Levels and Limits.

### 1-4.4 Merchant Authorization Process

In most cases, the merchant verifies via a telecommunications system each time that the card is used. This authorization ensures that the purchase is within the single purchase dollar limits and 30-day limit. The authorization also verifies that the merchant is of the type permitted under the program set up.

### 1-4.5 Official Use Only

Intentional use of the P-Card for other than Official Use Only will be considered an attempt to commit fraud against the County. Proof of such fraud will result in immediate cancellation of the Card Holder's account, and disciplinary action under applicable departmental, agency and County administrative procedure will be taken, up to and or including termination. The Card Holder will be personally liable to the County for the amount of any non-approved purchases and could face criminal charges as well.

All purchases are subject to the Auditor-Controller's review. Any unintentional misuse of the card is the employee's responsibility, employee will be completely liable for payment of the transaction, and will result in the immediate termination of the Card Holder's assigned card.

### 1-4.6 Continuous Monitoring and Auditing

The Auditor-Controller will perform continuous monitoring and auditing of all Card Holder activity including declined transactions.

### 1-4.7 Legal Reference and Authority

The County of Napa's authority to obtain goods and services is granted in Napa County Code.



## 2. OBTAINING A P-CARD

### 2-1 COUNTY DEPARTMENT REQUESTS

Review the following documents and complete the required forms:

- P-Card Request Form (Attachment A)
- P-Card/Cardholder Agreement Form – Acknowledgement and Responsibility (Attachment B)
- Authorized P-Card Transaction List (Attachment C)
- Levels and Limits (Attachment D)

*(Note: A Card Holder cannot be his/her own Approving Manager ~~or Billing Official~~).*

Both the Request Form and the Agreement Form must be signed by the Department Head and submitted to the Program Coordinator, with a copy to the Billing Official.

The Program Coordinator will review all Card Holder requests received and clarify or modify applications in conjunction with the requesting Department Head.

The Program Coordinator will recommend requests providing sufficient justification for card use to the County Executive Officer for final approval before submitting a Card Holder Application Request to the bank.

The Program Coordinator will work with the Auditor-Controller to provide the required training prior to issuing the card to each new Card Holder.

### 2-2 SPECIAL DISTRICTS OR JOINT POWER AGENCIES

#### 2-2.1 Governing Body Approval

The Governing Body of the jurisdiction desiring to join the County's P-Card Program must approve a resolution which identifies the following:

- Names of the employees authorized to participate
- Titles of employees and whether successors in position may participate in program
- Spending levels of the employees and/or positions
- Expense categories authorized for the employees and/or positions, see Authorized P-Card Transaction Listing, Attachment C, and Section 3-3 for prohibited items
- Adoption of the County purchasing and P-Card policies and procedures

## 2-2.2 Activating Cards

- The authorized District personnel will deliver a copy of the executed Governing Body Resolution, as noted above, to the Program Coordinator and Auditor-Controller, followed by minutes of the discussion once approved
- In addition, ~~the following~~ completed ~~forms~~P-Card Request Form (Attachment A) will be submitted to the Auditor-Controller for review and authorization
  - ~~P Card Request Form (Attachment A)~~
  - ~~P Card/Cardholder Agreement Form – Acknowledgement and Responsibility (Attachment B)~~
- After verification and approval of required documentation, the Auditor-Controller will submit ~~forms~~the form to the Program Coordinator ~~to issue cards for review~~
- The Program Coordinator and Auditor-Controller will provide required training-
  - The Cardholder will complete a P-Card/Cardholder Agreement Form – Acknowledgement and Responsibility (Attachment B)
- The Program Coordinator will order and activate the card within 45 days from receipt of all items noted above

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### 3 AUTHORIZED, RESTRICTED AND PROHIBITED PURCHASES

#### 3-1 AUTHORIZED PURCHASES

Purchases are authorized for only those items listed in Attachment D with a cost less than the maximum per transaction of the Card Holder's assigned transaction limit, including shipping, packaging charges and all taxes. Each individual P-Card will have customized limits for (1) maximum dollar limit for each purchase transaction; and/or (2) daily limit; and/or (3) maximum dollar limits per 30-day cycle. **If the purchase is made with a Merchant Category Code that is not authorized on the card, the purchase will be declined.**

#### 3-2 RESTRICTED PURCHASES

Restricted purchases include those purchases that may be subject to approval by another department. Questions regarding restrictions should first be directed to the Approving Manager, then the Purchasing Division, telephone 259-8188. Restricted purchases includes, but not limited to the following:

Computer Hardware and Software – The purchase of computers, computer upgrade components and software are restricted commodities and can only be purchased by use of the P-Card upon advance approval of the Information Technology Services (ITS) Chief Information Officer, or their designee. Agencies not using County ITS Services are exempt from this restriction.

#### 3-3 PROHIBITED PURCHASES

There are two categories of goods for which the P-Card may not be used: those excluded by contract with the State of California and those excluded by [these](#) County ~~policy~~[procedures](#).

##### 3-3.1 Purchases excluded by the State of California

The State of California's Agreement with U.S. Bank includes a list of goods excluded from the contract. Since the County is participating in the State's Agreement with U.S. Bank, the P-Card cannot be used to purchase these goods. The U.S. Bank system will automatically decline authorization to purchase any of the following:

- Wire Transfers and Money Orders
- Direct Marketing Insurance Services
- Manual and/or Automatic Cash Advances
- Foreign Currency, Money Order or Traveler's Checks
- Security Brokers and/or Dealers
- Overpayments
- Savings Bonds
- Timeshares
- Betting, Casino Gaming Chips, and Off-Track Betting
- Political and/or Religious Organizations
- Fines, Court Costs, Alimony, and Child Support
- Bail and Bond Payments

- Tax Payments
- Government Loan Payments
- Automated Referral Services
- Furriers and Fur Shops
- Pawn Shops
- Dating and Escort Services
- Massage Parlors

### 3-3.2 Purchases excluded by the County of Napa

- Alcohol/Liquor
- Cigarettes/Tobacco Related Items
- ~~Meals~~
- Meals incurred for Same-Day and Overnight Travel (Napa County Policy Part I: Section 43)
- Fuel
- Rental or lease of land or buildings
- Purchase of telephones, telephone services or other communication devices without ITS approval
- Modular office furnishings
- Window, wall and floor coverings
- Capital Improvement Projects
- Work performed on County owned, leased or occupied property
- Professional services requiring a contract
- Any other expenses prohibited by County Policy (~~See Attachment F~~)

### 3-3.3 Board Declared Emergency

Napa County exclusions are removed during a Board declared emergency for the following:

- Meals
- Fuel
- Rental or lease of land or buildings;
- And other expenses as approved by both County Executive Officer and the Auditor-Controller during initial emergency status for health and safety.

## 4 CARD HOLDER

### 4-1 GENERAL INFORMATION

The Card Holder is responsible for ensuring that all purchases are in compliance with P-Card and all other County policies and procedures. The P-Card may only be used to purchase goods related to official County business. Any unauthorized use by the Card Holder will be considered in Violation of County Policy may result in any or all of the following:

- Loss of reimbursement privileges,
- A demand for restitution to the County,
- The County's reporting of the expense reimbursement as income to state and federal tax authorities,
- Civil penalties of up to \$1,000 per day and three times the value of the resources used, and
- Prosecution for misuse of public resources. Except in the case of elected officials, use of public resources or falsifying expense reports in violation of this policy may further result in disciplinary action, up to and including termination.

P-Cards must not be used for purchases when the Card Holder has a personal interest or knowledge that would create a conflict of interest or the appearance of a conflict of interest.

The use of a P-Card is a privilege, not a right. Its use for unauthorized purchases, or in a manner inconsistent with ethical or legal practice as stewards of public funds, may result in withdrawal of the privilege from the individual, department, or agency. In certain cases, violators of policies and procedures may be subject to disciplinary action, up to and including termination. Criminal charges may apply.

### 4-2 TO MAKE A PURCHASE

The Card Holder can use the procurement card to purchase goods in person at a merchant point of sale, by telephone, mail order, fax, or the Internet. In all instances, the Card Holder should require the vendor to itemize the receipt/invoice for each item purchased. As a reminder, authorization of the transaction will only be accepted if the purchase is within the Card Holder's spending limits as determined during account setup. The per-transaction limits must include all the costs to procure the items(s), including, but not limited to, shipping, handling, special packaging and taxes.

Splitting purchases to circumvent the procurement policy is prohibited.

At a point of sale, as the sales draft is being completed, the merchant will normally obtain authorization for the transaction via a telephone call or direct telecommunication link to the VISA authorization network. The U.S. Bank verifies the Card Holder account and determines whether the purchase is within the predetermined spending limit and authorized type of purchase for that Card Holder. An approval, decline or referral is transmitted back to the merchant's bank or processor and on to the merchant. The merchant will obtain an authorization number, which will also be shown on the sales draft.

#### 4-3 SALES RECEIPTS

Card Holders must obtain a sales receipt on all P-Card purchases. Sales receipts shall be itemized and must be submitted to the Billing Official before the end of the billing cycle.

- If purchasing goods in person, the Card Holder shall ask the merchant for a detailed receipt at the end of the transaction
- If purchasing goods by mail, fax, or over the phone, the Card Holder shall ask the merchant to either fax or mail a receipt, or attach a copy of the order form or order confirmation notice
- If purchasing goods over the Internet, the Card Holder shall print the order confirmation notice and receipt
- The following items are required:

<ul style="list-style-type: none"><li>• Purchase Authorization Number</li><li>• Price per item</li><li>• Amount of sales tax and total amount</li><li>• Amount of other taxes and charges, as applicable</li></ul>	<ul style="list-style-type: none"><li>• Description of commodities purchased</li><li>• Quantity purchased</li><li>• Shipping charges, if applicable</li></ul>
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If a receipt cannot be obtained or is lost, the Card Holder must utilize all means to obtain a duplicate receipt. The Card Holder should first work with the merchant to obtain a receipt. If that is unsuccessful, the Card Holder can also call U.S. Bank Customer Service for assistance. When no duplicate receipt can be obtained, the Card Holder must submit a signed memo outlining the date of purchase, description, and vendor name, expenditure amount, the purpose for the expenditure, the reason for the missing receipt and the methods pursued to obtain a duplicate receipt. If the amount of the purchase is over \$50, the department head/agency manager or designee must sign the memo.

**(Note: Excessive instances of lost receipts, defined as two times per year, will result in the P-Card being revoked).**

#### 4-4 TRANSACTION LIST REPORT

Within five (5) days of the end of the billing cycle, the Card Holder must verify accuracy of the general ledger account(s) on the Transaction List Report (Exhibit 1).

Card Holders will access their account online to view a copy of their Transaction List Report after the end of the billing cycle (currently the 22<sup>nd</sup> of each month). The Card Holder will verify the report for accuracy, confirm the General Ledger account codes, allocate transactions when applicable to multiple General Ledger account codes, approve and route electronically their transactions to the Billing Official within five (5) days of the close of the billing cycle. **Note: Cardholder may verify account codes, allocate transactions and approve transactions as soon as they are posted on-line, generally two (2) days after the transaction occurs.**

At the close of each billing cycle, each Card Holder will receive an individual statement. The Card Holder reviews the statement for accuracy and reconciles the statement with the Transaction List, receipts and transaction records. **Within five (5) working days** from the close of the billing cycle, the Card Holder will print, approve (confirm), sign and date the statement and forward to the Billing Official along with any outstanding detailed receipts and other supporting documentation.

#### 4-5 DISPUTES AND FRAUD

##### 4-5.1 Filing Dispute and Reporting Fraud

If an item is disputed or if fraudulent activity is suspected, the Card Holder must contact the appropriate P-Card merchant within 15 days after the close of the billing cycle the disputed transaction first appears. The preferred method is for the Card Holder to use the online feature to dispute the transaction. In some cases, the Card Holder will be prompted to print the online form, sign and fax it to U.S. Bank. The Card Holder must provide a copy of the print screen or the printed online form to the Billing Official.

Alternatively the Card Holder can call customer services. If the Card Holder chooses to call customer services to report a dispute, a form will be sent to the Card Holder for their signature. This form must be signed and returned within 60 days of the transaction occurring or the County will be responsible for the amount.

See Exhibit 2 for Notice of Dispute Example and a breakdown of the most common disputes.

##### 4-5.2 Documentation

The Card Holder must submit documentation to the Billing Official for each disputed item and attach supporting documents. Supporting documentation may include copies of postal receipts for returned merchandise, credit vouchers, or the front and back of a canceled check for proof of payment by another means.

## 5. APPROVING MANAGER

### 5-1 GENERAL INFORMATION

The Approving Manager is responsible for the activity of Card Holders under their supervision. The sign off from the Approving Manager indicates assurance that all purchases were appropriate and within P-Card and County policies and procedures, and all the accounting information is accurate and within the department's appropriation authority.

### 5-2 TO APPROVE TRANSACTIONS

#### 5-2.1 Reconcile Card Holders Transactions

**Within five (5) working days** after receiving a completed Card Holder Account Activity report from the Billing Official, review each Account Activity Report and supporting documentation to be sure all receipts are included and attached in the order appearing on the report, and that the purchases were appropriate and within county guidelines. Verify that any transactions being disputed are valid and agree and have the required documentation attached.

#### 5-2.2 Approve Card Holder Transactions

The Approving Manager will review the transactions on-line either granting final approval or rejecting the transactions.

The Approving Manager will *sign* and *date* each Card Holder Account Activity report and deliver the completed statements with necessary attachments to the Department Billing Official for payment processing. A copy of the Account Activity Report and Card Holder card statement should be kept on file with the department Billing Official for audit purposes.

Should an Approving Manager not receive a Card Holder's Account Activity report, it is the Approving Managers' responsibility to contact the Card Holder. However, if a Card Holder had no purchase activity for that billing cycle, no Account Activity report will be generated unless adjustments for previously billed transactions are processed during that cycle.

### 5-3 Monitor Card Holder Activity

The Approving Manager is responsible for monitoring the Card Holder's Activity throughout the billing cycle. Transactions are available on-line generally within two (2) days after the transaction occurs.



## 6. BILLING OFFICIAL

### 6-1 GENERAL INFORMATION

The Accounting Activity Report must be processed in a timely manner (**5 days after receiving the Card Holder's Account Activity Report from Approving Manager**) in order to avoid penalties, interest charges, or suspension of account. Suspension of the account means Card Holders for that department will not be able to use their cards. **If the department or agency's account is closed, the rest of the County's Card Holders will not be able to use their cards until the delinquent amount has been paid.**

### 6-2 PRE-APPROVAL PROCEDURE

#### 6-2.1 Preliminary Review

The Billing Official shall review the Transaction List Report for each card holder and will verify the report for accuracy, confirm the General Ledger account codes, allocate transactions when applicable to multiple General Ledger account codes, approve and route electronically the transactions to the Approving Manager within five (5) days of receiving the approval from the card holder.

#### 6-2.2 Account Activity Report

P-Card receipts, dispute documentation and all other supporting documentation shall be reconciled and submitted with a copy of the pre-approved Account Activity Report to the Approving Manager. **The receipts and documentation must be attached in the order listed on the Account Activity report.**

### 6-3 TO SUBMIT FOR PAYMENT

#### 6-3.1 Reconcile Card Holder's Statement to Account Activity Report.

Summarize those items that had been previously noted as disputed but have not yet been adjusted on the Card Holder's Statement.

Summarize those items that are disputed in the current cycle. If an item on the statement is disputed, the Card Holder must have notified U.S. Bank by either completing the online Dispute Form or calling Customer Services. Documentation must be attached indicating the reason and the amount of the disputed item. If the card holder called customer service, they must attach a memo indicating the reason and the amount of the disputed item. **Do not remove the cost of disputed items.**

#### 6-3.3 Submit to Auditor-Controller for payment.

The Billing Official shall submit the original Account Activity Report signed by the Approving Manager to the Auditor-Controller's office within fifteen (15) days from the

end of the billing cycle. The report should have the accurate accounting codes for each line, including Project costing codes. The invoice number from the statement will be used as the description message line that appears on the check in order to allow the bank to identify payment and to protect against duplicate payments.

The following documentation must be attached:

- Original detailed receipts,
- A copy of the online dispute form (if applicable),
- Signed memo for missing receipts (if applicable) - if over \$50.00, must be signed by Department Head/Agency Manager
- Summary of unresolved disputes for prior billing cycles
- Summary for the current billing cycle

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## 7. PAYMENT TO U.S. BANK

### 7-1 GENERAL INFORMATION

The Auditor-Controller will submit timely payments for each invoice off the Master Billing File. Payments must be processed in a timely manner in order to avoid penalties, interest charges, or suspension of account. Suspension of the account means Card Holders for that department will not be able to use their cards. **If the department or agency's account is closed, the rest of the County's Card Holders will not be able to use their cards until the delinquent amount has been paid.**

### 7-2 PROCEDURE – PAYMENT TO U.S. BANK

Each month, a Managing Account Statement(s) will be sent to the Auditor-Controller by U.S. Bank. The managing account statement(s) include summaries of all card holders under an approving manager. These statements must be carefully reviewed to verify the receipt and acceptance of all charged items to the Card Holder's statements.

If an item on the statement is disputed, the Card Holder must have notified U.S. Bank by either completing the online Dispute Form or calling Customer Services. Documentation must be attached indicating the reason and the amount of the disputed item. If the Card Holder called customer service they must attach a memo indicating the reason and the amount of the disputed item. Do not remove the cost of the disputed item. Full payment shall be made and disputes shall be tracked to determine status of resolution

## 8. REPLACING OR CANCELLING P-CARDS

### 8-1 REPLACING P-CARD

There may be instances where it becomes necessary to replace a P-Card. The following actions to replace a card are to be taken:

#### 8-1.1 Reporting Lost ~~or~~, Stolen or Fraudulent Use of P-Cards

- Card Holder will *immediately* contact the U.S. Bank. See section 11 for phone number. The card will be cancelled and a replacement card will be ordered.
- Card Holder will promptly notify Approving Manager, Program Coordinator and Billing Official of the lost or stolen card by email.
- Card Holder will subsequently submit a P-Card Maintenance Form (Attachment E) to the Approving Manager reporting the Lost or Stolen Card.
- Approving Manager will forward P-Card Maintenance Form to the Program Coordinator.
- The Program Coordinator will receive and forward the replacement card.
- A replacement card will typically be issued within five (5) days of notification to U.S. Bank.

#### 8-1.2 Replacement of Defective/Worn out Cards, Change of Card Holder's Information

- Card Holder will submit a P-Card Maintenance Form (Attachment E) for a replacement card to the Approving Manager
- The old card must be submitted with the request for replacement.
- The Approving Manager will forward the P-Card Maintenance form with the old card to the Program Coordinator
- The Program Coordinator will receive and forward the replacement card
- A replacement card will typically be issued within five (5) days of notification to U.S. Bank.

## 8-2 CANCELLING A CARD HOLDER

### 8-2.1 Inter-Departmental transfer or Employment Termination

When a Card Holder leaves a department or County employment, the following actions are to be taken:

- The Billing Official shall notify the Program Coordinator immediately by phone or email, who shall then cancel the Card Holder's account immediately.
- The Approving Manager shall obtain the card and remit the card and a completed P-Card Maintenance Form (Attachment E) to the Program Coordinator for immediate destruction. **The card shall not be used by any other staff.**
- The Program Coordinator will immediately notify the Auditor-Controller.

### 8-2.2 Other Cancellations

When a determination is made by the Department Head, Program Coordinator or Auditor-Controller that the Card Holder shall no longer have access to a P-Card, the following actions are to be taken:

- The Billing Official shall notify the Program Coordinator immediately by phone or email, who shall then cancel the Card Holder's account immediately.
- The Approving Manager shall obtain the card and remit the card and a completed P-Card Maintenance Form (Attachment E) to the Program Coordinator for immediate destruction. **The card shall not be used by any other staff.**
- The Program Coordinator will immediately notify the Auditor-Controller.

|  
**9. INFORMATION SOURCES**

U. S. Bank/I.M.P.A.C. Government Services - Customer Service  
P.O. Box 6346  
Fargo, ND 58125-6346  
Phone: 1-800-344-5696 Fax (701) 461-3910

Fraud Department – Available 24/7  
1-800-523-9078

Napa County Program Coordinator  
County Purchasing Manager  
(707) 259-8188  
Fax (707) 253-4627

Billing Office Contact  
Napa County Auditor-Controller  
Accounting Manager, Payroll/Accounts Payable  
(707) 253-4576

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## 10. AUDIT OF DEPARTMENT RECORDS AND PROCEDURES

All records pertaining to the P-Card are subject to and shall be made available upon request of an audit. Audits will include, but are not limited to, the following:

- Monitoring of declined transactions
- Monitoring of all card holder activity
- Investigation of declined transactions
- Investigation of transactions attempted or completed that are not in accordance with the policies and procedures
- Investigation of unusual transactions
- Sampling of documentation provided

Department records and prior year claims will be kept in accordance with the County's Records Retention Policy. These records are considered public record.

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**ATTACHMENT A  
P-CARD REQUEST FORM**

Date: \_\_\_\_\_

Department: —/District: — Division: —

(Include Fund and Division numbers from Chart of Accounts)

**REQUESTED CARDHOLDER INFORMATION**

Last name, First Name: \_\_\_\_\_

Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

New Card  Replacement Card, Reason: \_\_\_\_\_

**APPROVING MANAGER**

Name & Title: \_\_\_\_\_

E-Mail: \_\_\_\_\_ Phone: \_\_\_\_\_

**BILLING OFFICIAL**

Name & Title: \_\_\_\_\_

E-Mail: \_\_\_\_\_ Phone: \_\_\_\_\_

**APPROVED BY:**

\_\_\_\_\_  
*Department Head,* \_\_\_\_\_ *Date*

\_\_\_\_\_  
*Program Coordinator* \_\_\_\_\_ *Date*

\_\_\_\_\_  
*County Executive Officer* \_\_\_\_\_ *Date*

**LEVEL:**


**CATEGORY OF APPROVAL:**




**ATTACHMENT B  
P-CARD / CARDHOLDER AGREEMENT FORM  
ACKNOWLEDGEMENT AND RESPONSIBILITY**

TO: Purchasing Agent  
Purchasing Division

The Procurement Card Number \_\_\_\_\_ has been assigned to me. I hereby acknowledge that I am responsible for the security of the card, and for the appropriate use of this card for department purchases. **No personal purchases are allowed.** I am financially responsible for any misuse of this card. I understand that failure to immediately pay by either cash or cashier checks may result in having the amount for personal use removed from my pay check. I understand any misuse of this card may be a felony violation of criminal law and could result in termination of my employment with the County of Napa. I have read and understand the P-Card and County Purchasing policies and procedures. I have attended the required P-Card training on this date \_\_\_\_\_.

I understand that this card is valid only while I am employed in this department and that if I transfer to another department, or my employment is terminated, I must relinquish this card immediately to my Approving Manager.

\_\_\_\_\_  
*Printed Name* *Signature*

\_\_\_\_\_  
*Department/District* *Date*

I understand that as the Department Head for \_\_\_\_\_, I agree to  
*Name of Department/District*  
comply with the Napa County Procurement Card ~~Policies and~~ Procedures and applicable County Policies; agree to monitor the use of the Purchasing Card in accordance with the terms and conditions of those policies and procedures; and accept personal responsibility and ultimate liability for transactions that are not in accordance with Napa County ~~Policy and Procedures~~ policies and procedures, including P-Card and County Purchasing policies and procedures.

\_\_\_\_\_  
*Printed Name* *Signature*

\_\_\_\_\_  
*Date*

**ATTACHMENT C  
AUTHORIZED P-CARD TRANSACTION LISTING**

**CATEGORY 1 - GENERAL USE**

- Transportation Costs (i.e. Air Fare and Car Rental, Shuttle, Taxi)
- Lodging
- Conference Registration
- Continuing Education Courses and Materials

**CATEGORY 2 - HEALTH AND HUMAN SERVICES AGENCY**

- Provide for the health and welfare of Social Services clients due to uncontrollable and unforeseen circumstances

**CATEGORY 3 - PURCHASING AND AUDITOR-CONTROLLER**

- Emergency Transactions per Purchasing Policy – there is no other available means of payment due to uncontrollable and unforeseen circumstances (i.e. vehicle towing)
- Payment of Vendor Accounts
- Transactions on behalf of County departments under the dollar threshold whereby a purchase order is required and the vendor will not accept net-terms payments.

**CATEGORY 4 - WITNESS PROTECTION AND CHILD RECOVERY**

- Rent and/or Lodging
- Utilities (Witness Protection Only)
- Transportation for Investigations only (i.e. Air Fare and Car Rental)
- Provide for the health and welfare of recovered minor due to uncontrollable and unforeseen circumstances

**CATEGORY 5-9 – RESERVED FOR FUTURE USE**

**CATEGORY 10 – BOARD DECLARED EMERGENCY**

Expenses applicable to the Board Declared Emergency in accordance with the Napa County Purchasing Policy.

**ATTACHMENT D  
LEVELS AND LIMITS**

<b>LEVEL</b>	<b>TRANSACTION LIMIT</b>	<b>DAILY LIMIT</b>	<b>30 DAY LIMIT</b>
LEVEL 1	\$ 250.00	\$ 250.00	\$ 1,000.00
LEVEL 2	Note 1	Note 1	Note 1
LEVEL 3	\$ 999.99	\$1,500.00	\$5,000.00
LEVEL 4	Note 1	Note 1	Note 1
LEVEL 5	\$ 1,500.00	\$ 1,500.00	\$ 5,000.00
LEVEL 6	Note 1	Note 1	Note 1
LEVEL 7	\$ 2,000.00	\$ 2,000.00	\$15,000.00
LEVEL 8	Note 1	Note 1	Note 1
LEVEL 9	\$ 5,000.00	\$ 10,000.00	\$ 50,000.00
LEVEL 10	Note 2	Note 2	Note 2

Note 1 – Levels are reserved for future use

Note 2 – Levels will be determined by CEO during a Board Declared Emergency

## ATTACHMENT E P-CARD MAINTENANCE FORM

DRAFT

Individual Cardholder Maintenance

Employee: \_\_\_\_\_

Dept: \_\_\_\_\_

*A. General Information*

Name Change	Address Change
Cardholder Name as it should appear:	New Address:
Name Line1:	Address Line 1:
Name Line 2:	Address Line 2:
<i>Cardholder Acct #</i>	City/State/Zip:

*B. Card Requests*

Card Replacement	Send Replacement Card To
<input type="checkbox"/> Lost <input type="checkbox"/> Stolen <input type="checkbox"/> Not Received <input type="checkbox"/> Fraud <input type="checkbox"/> Defective <input type="checkbox"/> Embossing Error <input type="checkbox"/> Defective	Name:
	Address:
	City/State/Zip:
	Phone Number:
Cancellation/Reinstatement	
<input type="checkbox"/> Cancellation <input type="checkbox"/> Reinstatement	

*C. Request for Credit Limit or Audit Code Change*

Limits	Department Claim Processor Information
Change Credit Limit to: _____	Name:
Change Merchant Code Groups to: _____	
Change Internal Audit Code to: _____	Phone Number:
Fund: _____	Address:
Dept: _____	
Account: _____	

**\*\* EMPLOYEE MUST SIGN FOR CREDIT LIMIT INCREASE/DECREASE**

I accept full responsibility for the Purchasing Card (P-Card) that will be issued to me and have read and understand the Napa County P-Card and applicable County policies and procedures and agree to use the Purchasing Card in accordance with the terms and conditions of those policies. I understand that I am personally liable for all unauthorized or improper card charges that I may incur. If it is determined by my Department Head or the Program Coordinator that I have used this Purchasing Card for unauthorized or improper purposes, I shall reimburse the County in full within ten (10) days. If I have not reimbursed the County as requested, I understand and agree that the County shall offset all such unauthorized or improper charges through payroll deduction. Intentional misuse or violation of the Purchasing Card Policy will result in disciplinary action and may also result in criminal prosecution.

Signature of Employee	Date	Signature of Approving Manager	Date		
Signature of Department Head	Date	Signature of Program Coordinator	Date		

I accept full responsibility for the Purchasing Card (P-Card) that will be issued to me and have read and understand the Napa County P- Card and applicable County policies and procedures and agree to use the Purchasing Card in accordance with the terms and conditions of those policies. I understand that I am personally liable for all unauthorized or improper card charges that I may incur. If it is determined by my Department Head or the Program Coordinator that I have used this Purchasing Card for unauthorized or improper purposes, I shall reimburse the County in full within ten (10) days. If I have not reimbursed the County as requested, I understand and agree that the County shall offset all such unauthorized or improper charges through payroll deduction. Intentional misuse or violation of the Purchasing Card Policy will result in disciplinary action and may also result in criminal prosecution.

_____ <u>Signature of Employee</u>	_____ <u>Date</u>	_____ <u>Signature of Approving Manager</u>	_____ <u>Date</u>
_____ <u>Signature of Department Head /District Director</u>	_____ <u>Date</u>	_____ <u>Signature of Program Coordinator</u>	_____ <u>Date</u>

\_\_\_\_\_



**ATTACHMENT F  
P-CARD CLAIM FORM**

**DRAFT**

Employee Name \_\_\_\_\_

Department \_\_\_\_\_

Date \_\_\_\_\_

CONFERENCE	AMOUNT
Conference Name	
Dates Attending	
Location	
Confirmation #	

Agenda Attached

HOTEL	AMOUNT
Hotel Name	
Dates	
Preferred Bed Type	
Location	
Phone Number	
Confirmation #	

Hotel Documentation Attached

AIRFARE	AMOUNT
Airline	
Traveler's Name as Appears on ID	
Dates	
Birth Date of Traveler	
Confirmation #	

Airfare Documentation Attached

TOTAL **\$0.00**

**DEPARTMENT USE ONLY**

**DEPARTMENT MUST FILL THIS SECTION COMPLETELY**

I hereby certify upon my own personal knowledge that the articles or services specified in the above claim were necessary and were ordered by me for the purpose indicated hereon; that the articles have been delivered or the services have been performed by the claimant as set forth above; that the statements, items and amounts as listed are true and correct; that no part thereof has heretofore been paid; that the amount claimed is justly due and is presented within one year after the last item thereof has accrued.

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_

FUND	SUBDIVISION	ACCOUNT CODE	PROGRAM	DESCRIPTION (LIMIT 30 CHARACTERS)	AMOUNT

TOTAL **\$0.00**

**For Project Costing Only complete this section**

PC BUS UNIT	PROJECT	ACTIVITY ID	RESOURCE TYPE	RESOURCE CATEGORY	RESOURCE SUB-CATEGORY	AMOUNT
			EXP			\$0.00
			EXP			
			EXP			
			EXP			

**EXHIBIT 1  
P-CARD ACCOUNT ACTIVITY REPORT**

**Cardholder Activity**

Name: SANDRA M WEIR                      Account Number: \*\*\*\*\*0009599103                      Cycle End Date:    Open

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount
03/24/2011 03/27/2011	WM SUPERCENTER MILLINGTON, TN	\$34.85 \$34.85	USD 444433333310230	34.85 0
03/24/2011 03/27/2011	SCHNUCKS #771 S36 MEMPHIS, TN	\$44.49 \$44.49	USD 444433333310230	44.49 0
03/24/2011 03/27/2011	SCHNUCKS #771 S36 MEMPHIS, TN	\$40.68 \$40.68	USD 444433333310230	40.68 0
03/27/2011 03/27/2011	PAYMENT - THANK YOU 00007, D	(\$89.52) (\$89.52)	USD 444433333310230	(89.52) 0
03/28/2011 04/05/2011	BOISE OFFICE*IN#256345 800-264-7370, IL	\$732.77 \$732.77	USD 444433333310230	732.77 0
04/05/2011 04/07/2011	BOISE OFFICE*IN#259858 800-264-7370, IL	\$8.39 \$8.39	USD 444433333310230	8.39 0

DRAFT

EXAMPLE

Activity Totals                      Purchases                      Payments  
\$771.66                      \$861.18                      (\$89.52)

Cardholder Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Supervisor Name: \_\_\_\_\_ Signature: \_\_\_\_\_

EXHIBIT 2  
(Page 1 of 3)  
NOTICE OF DISPUTE

Form is completed through the on-line system – see below for an example of a completed form:

DRAFT

---

**Transaction Management**  
Dispute Reason: Unauthorized

**Request has been successfully completed.**

Print, sign and fax or mail this form to the following address. This dispute will not be processed if this form is not received within 21 days of the dispute date.

**Fax Number:**  
701-461-3463

**Mailing Address:**  
U.S. Bank National Association, ND  
C/O U.S. Bancorp Service Center, Inc.  
P.O. Box 6344  
Fargo, ND 58125-6344

When finished printing, you can go to the [transaction detail](#).

---

**Account Number:** 4246040011253475

Dispute Date	Tran Date	Statement Date	Merchant	Amount	Reference Number
03/02/2007	01/18/2007	01/22/2007	MR NEWSPAPER MAN	128.10	24755427018730181473186

**Unauthorized**  
My account was charged for this transaction and I did not authorize the charge.

**Requestor Name:** Chris Doe      **Requestor Phone Number:** 6121231234

**Comments:**  
I did not authorize this charge. I cancelled my subscription in November 2006.

---

Cardholder Signature (required to process this dispute)



## Transaction Management

### Dispute Reason: Unauthorized

**1** Request has been successfully completed.

Print, sign and fax or mail this form to the following address. This dispute will not be processed if this form is not received within 21 days of the dispute date.

**Fax Number:**  
701-461-3463

**Mailing Address:**  
U.S. Bank National Association, ND  
C/O U.S. Bancorp Service Center, Inc.  
P.O. Box 6344  
Fargo, ND 58125-6344

When finished printing, you can go to the [transaction detail](#).

---

**Account Number:** 4246040011253475

Dispute Date	Tran Date	Statement Date	Merchant	Amount	Reference Number
03/02/2007	01/18/2007	01/22/2007	MR NEWSPAPER MAN	128.10	24755427018730181473186

#### Unauthorized

My account was charged for this transaction and I did not authorize the charge.

**Requestor Name:** Chris Doe  
**Requestor Phone Number:** 6121231234

**Comments:**  
I did not authorize this charge. I cancelled my subscription in November 2006.

---

Cardholder Signature (required to process this dispute)

EXHIBIT 2  
(Page 2 of 3)

The Most Common Disputes and How to Report Them

Unauthorized Mail/Telephone/Internet Order

This reason is used for unauthorized telephone, mail order or Internet transactions. If a sales slip is signed or imprinted with the Card Holder's card, this reason does not apply.

Duplicate Processing

This reason is used when a transaction has been billed more than once to an account. The amounts must be the same. The Card Holder must provide the transaction details of the original billing, such as dollar amounts, a transaction date, etc. A copy of the statement on which the billings occur and a copy of the original sales receipt shall be forwarded to the bank.

Merchandise Not Received

This reason is used when the goods were not received or were paid by other means. The Card Holder should attempt to resolve the dispute with the vendor. The Card Holder shall detail this attempt and provide the date of expected delivery of service or merchandise. If the goods or services were paid by another means, a copy of the payment document (front and back of a check, warrant, personal card receipt, etc.) shall be provided. In the event merchandise was cancelled, full details shall be provided, such as why the transaction was cancelled and date of cancellation.

Merchandise Was Returned/Credit Not Yet Posted

In the event merchandise was returned and a credit has not yet been posted, the Card Holder shall describe the reason for returning the merchandise and the date the item was returned. A copy of the reference number of the statement, postal, UPS, or other official receipt proving the merchandise was returned shall be forwarded.

Alteration of Amount

This reason is used when the Card Holder participated in the transaction and the amount was altered without permission. The Card Holder must acknowledge the amount before alteration and a copy of the Card Holder's copy of the sales draft must be provided to support this reason. The amount of the credit would be the difference between the amount before alteration and after alteration. The sales draft copy shall be forwarded with the billing paperwork.

Inadequate Description or Unrecognized Charge

In the event the Card Holder does not recognize the transaction description, the Card Holder shall request U.S. Bank to supply a copy of the sales draft due to inadequate description or unrecognized charge. This should be requested only after reviewing supporting documentation and ensuring that a merchant description or location error has not occurred.

EXHIBIT 2  
(Page 3 of 3)

The Most Common Disputes and How to Report Them (Cont.)

Copy Request

This reason is used when the Card Holder recognizes the charge, but requires a copy of the sales draft for their records. The Card Holder should be encouraged to keep all supporting documentation as evidence of their purchase.

Items Received Were Not as Described

This reason is used when the Card Holder claims goods or services were not received as described. The written document of what was to be delivered must be different from what was actually delivered. It is important that the sales draft specifically describe what was purchased. In a telephone order situation, the verbal description is considered the “document characterization.” The Card Holder must explain how the verbal description was different from what was actually received. An attempt must be made to return the goods. If merchandise was returned, proof of such return should be forwarded with a copy of the statement.

Card Holder Dispute

This reason is considered only after reviewing other specific dispute reasons. This reason requires that the Card Holder attempt a resolution with the merchant. A complete description of the problem and the attempted resolution shall be provided with the statement along with a copy of the sales slip and a copy of the Card Holder’s statement on which the transaction appears.

Other Dispute Reasons

In the event the reasons discussed above do not fit the Card Holder’s dispute circumstances, the Card Holder shall submit a copy of the statement and a detailed letter of the circumstances of the dispute. Details include any contact with the vendor, names, telephone numbers, etc., that would be helpful in research of the dispute.

---

**EXHIBIT 3**  
**EXAMPLE OF COMPLETED**  
**P-CARD CLAIM FORM**

Employee Name Puppy Eyes Department Animal Shelter Date 1/24/2014

<b>CONFERENCE</b>		<b>AMOUNT</b>
		<b>\$500.00</b>
Conference Name	Animal Care Conference	
Dates Attending	3/1/14-3/3/14	
Location	Long Beach, CA	
Confirmation #	64452698	

Agenda Attached

<b>HOTEL</b>		<b>\$365.90</b>
Hotel Name	Renaissance Long Beach Hotel	
Dates	3/1/14-3/3/14	
Preferred Bed Type	King	
Location	Long Beach, CA	
Phone Number	(562) 437-5900	
Confirmation #	92730606	

Hotel Documentation Attached

<b>AIRFARE</b>		<b>\$296.00</b>
Airline	JetBlue	
Traveler's Name as Appears on ID	Puppy Eyes	
Dates	3/1/14-3/3/14	
Birth Date of Traveler	1/1/2014	
Confirmation #	KGNUAO	

Airfare Documentation Attached

**TOTAL \$1,161.90**

**DEPARTMENT USE ONLY**

I hereby certify upon my own personal knowledge that the articles or services specified in the above claim were necessary and were ordered by me for the purpose indicated hereon; that the articles have been delivered or the services have been performed by the claimant as set forth above; that the statements, items and amounts as listed are true and correct; that no part thereof has heretofore been paid; that the amount claimed is justly due and is presented within one year after the last item thereof has accrued.

**DEPARTMENT MUST FILL THIS SECTION COMPLETELY**

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_

FUND	SUBDIVISION	ACCOUNT CODE	PROGRAM	DESCRIPTION (LIMIT 30 CHARACTERS)	AMOUNT
5040	5040000	52900		Animal Care Conference PE	500.00
5040	5040000	52900		Animal Care Conf Hotel PE	365.90
5040	5040000	52900		Animal Care Conf Airfare PE	296.00
<b>TOTAL</b>					<b>\$1,161.90</b>

**For Project Costing Only complete this section**

PC BUS UNIT	PROJECT	ACTIVITY ID	RESOURCE TYPE	RESOURCE CATEGORY	RESOURCE SUB-CATEGORY	AMOUNT
			EXP			\$1,161.90
			EXP			
			EXP			
			EXP			