



**Financial Transaction SOP: Financial Processing / Purchasing, Procurement Card (PCard), PCDO**

SOP Owner: Credit Card Program Administrator, Financial Processing Manager

Version Number, Date Revised: 4, 6/29/21

Date Implemented:

Approval(s):

**Updates**

Date	Section	Change
7/01/2021	All sections	Updated to current practices
02/23/2012	6. Procedure / Training Issues p. 3	“PCards <b>cannot</b> be used to purchase capital assets.”

**Standard Operating Procedure**

Unlike other financial transaction documents, the PCDO e-doc is generated automatically based on an electronic feed of posted transactions from the bank’s system. The PCDO e-doc is routed to the fiscal officer (or delegate) of the default account assigned to the card. They use the PCDO to accomplish the following:

- Apply procurement card charges to the appropriate account number and object code (and sub-account number and sub-object code, when applicable).
- Record the business purpose.
- Attach documentation. Note: Documentation, business purpose and account details are provided to the BSC by the cardholder through a system outside of KFS.

When the fiscal officer selects a Procurement Card transaction from the action list, the PCDO appears. *Best Practice recommendation:* When setting up your Action List preferences, it is recommended that you do not opt to hide the column heading. More information on action list preferences is included in the “Basics” tutorials.

**1. Purpose**

- PCDO will be used to reallocate a procurement card charge or credit.
- PCDO is used to properly distribute procurement card expenses to the correct account (and sub-account, where applicable) and object code (and sub-object, where applicable).

**2. Scope**

Audience: PCard Coordinators within the BSCs (fiscal officers, fiscal officer delegates by e-doc, account, etc.).



### 3. Prerequisites (Forms / Tools)

- Basics knowledge / training on KFS
- KFS workflow training—includes FO / primary and secondary delegate information (**Note:** Any “FO” reference in this SOP is understood to be either / or; i.e., either the FO or his/her primary or secondary delegate.)
- KFS “Financial Processing, Overview” SOP
- KFS “Financial Processing, Overview” tutorial
- PCDO training (**Training Issue:** any KFS user can view a PCDO e-doc.)
- KFS access; specifically, access to the PCDO (Access to **view** the e-doc will be available to any KFS user; however, the ability to **approve** a transaction is limited to FOs.)

### 4. University Policy

- 3.14 University Policy, Business Expenses
- 3.25 University Policy, Procurement of Goods and Services (See Appendix, Procurement and Payment Services Buying Manual, Section 300)
- 4.7 Retention of University Records

Approving a PCDO is limited to BSC staff members who do not hold a pcard. In addition, pcard holders cannot be primary / secondary delegates.

### 5. Responsibilities

- PCard holder responsibilities that are system-related exist outside of KFS, including:
  - Application completion
  - Providing a business purpose, account details and documentation to support each transaction on his/her procurement card.
- Fiscal Officer/Delegate (primary/secondary) reviews and approves the PCDO.
  - **Training Issue:** PCDO will automatically route to the primary delegate’s action list. It will not automatically route to the secondary delegate.
  - PCDO-specific routing: primary and secondary delegates must be in BSC.

### 6. Procedure

PCDOs cannot be initiated by a KFS user; the e-doc is a result of an automated process that loads the files from the bank. PCDOs also cannot be deleted or cancelled.



Fiscal Officer:

- Accesses his / her action list. *Best Practice recommendation:* Review action list daily.
- Reviews e-doc for policy compliance.
- Documentation, business purpose and account information will have been provided by the cardholder and is available in the PCard Documentation Queue, which exists outside of KFS at [https://perceptiveweb.ecm.cornell.edu/experience/index.html#workflow/view/321YZ6G\\_0290H8JEY0000T2](https://perceptiveweb.ecm.cornell.edu/experience/index.html#workflow/view/321YZ6G_0290H8JEY0000T2). Based on information presented in PCard Documentation Queue, Coordinator will:
  - Copy business purpose into the Explanation field on the PCDO
  - Update accounting information, as needed

**Note:** In accordance with record retention policy, the BSC director is ultimately responsible for ensuring that appropriate documentation associated with the transaction is available.

Training Issues:

- When a transaction is suspected of being in violation of policy, ad hoc route— for **Acknowledgment** to BSC director (or other staff responsible for oversight, as designated by BSC director).
- PCards cannot be used to purchase capital assets and therefore a capital asset object code may not be applied to a PCDO.
- Auto release period is 15 days; if assigning to an account that belongs to another FO, *Best Practice recommendation* is: do **not** release to another fiscal officer during the last 10 days of the auto release period.
- Per policy, review auto releases on a recurring basis.

Action List

System provides the ability to search / sort the Action List.

Action List information displayed in the “Title” column will be as follows (total of 40 characters):

- characters 1 – 15, cardholder name;
- 16, delimiter (/);
- 17 – 35, first 19 characters of the vendor name;
- 36, delimiter (/);
- 37 – 40, last 4 of cc #.

Example:

2 items retrieved, displaying all items.

<u><b>Id</b></u>	<u><b>Type</b></u>	<u><b>Title</b></u>	<u><b>Status</b></u>	<u><b>Action Requested</b></u>	<u><b>Initiator</b></u>	<u><b>Delegator</b></u>	<u><b>Date Created</b></u>	<u><b>Group Request</b></u>	<u><b>Log</b></u>
10004097	Procurement Card	Procurement Card - Susan Luckhurst/STANSIFER RADIO CO/3333	ENROUTE	APPROVE	KFS		11:00 PM 04/04/2011		
10004099	Procurement Card	Procurement Card - Susan Luckhurst/WEGMANS/3333	ENROUTE	APPROVE	KFS		11:00 PM 04/04/2011		

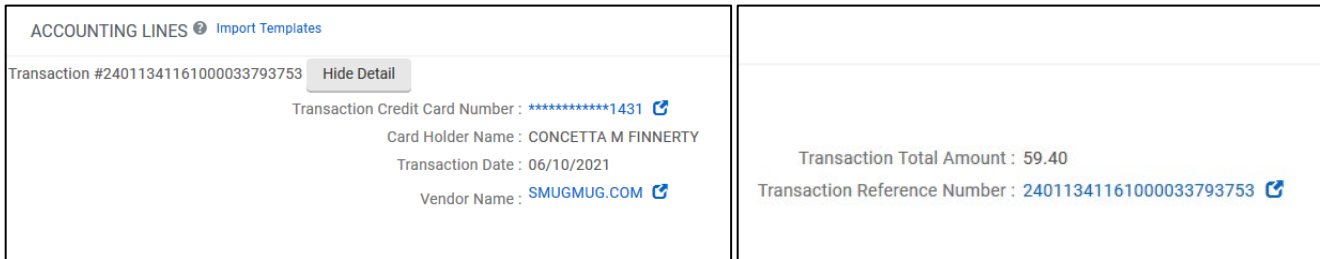
Figure 1 – Action List with PCard transaction information highlighted



Business Rules

- Transactions: PCard transactions will be loaded to KFS the first business day after delivery from the bank.
- Transactions that have not been approved will automatically post to the default account 15 calendar days after PCDO is created.
  - Route log will indicate “PCDO approved by KFS-SYSUser.”
  - Document “Title/Description” will now read “Auto Approved on xx/xx/xxxx.”
- Object code restrictions can be made set by object type, object sub-type, object level, object consolidation, and object code. For example, capital asset object codes cannot be applied to a PCDO.
- Total amount cannot be changed.
- PCDOs cannot be disapproved or canceled.
- Approval of the PCDO is limited to FOs (including their primary / secondary delegates) who are not cardholders.

In addition to the standard financial transaction tabs, a PCDO has a unique Transaction section within the Accounting Lines tab.



**Figure 1 – PCDO** (Note: Only the last 4 digits of the credit card number is displayed.)

Transaction Section

Unlike other types of e-docs, the PCDO opens with accounting line information (in Transaction section, Accounting Lines tab) pre-populated. PCard data is uploaded from a bank file. Transaction section lists information about the transaction posted to this card and is not editable.

Table 1-Transaction Section field definitions	
Field Name	Description (* indicates a required field)
Transaction Credit Card Number	Display-only; last 4 digits of pcard number. Clicking the <b>Transaction Credit Card Number</b> link* opens up a separate window that displays the credit card holder detail.
Card Holder Name	Display-only. Name of the card holder.
Transaction Total Amount	Display-only. Amount of the purchase.

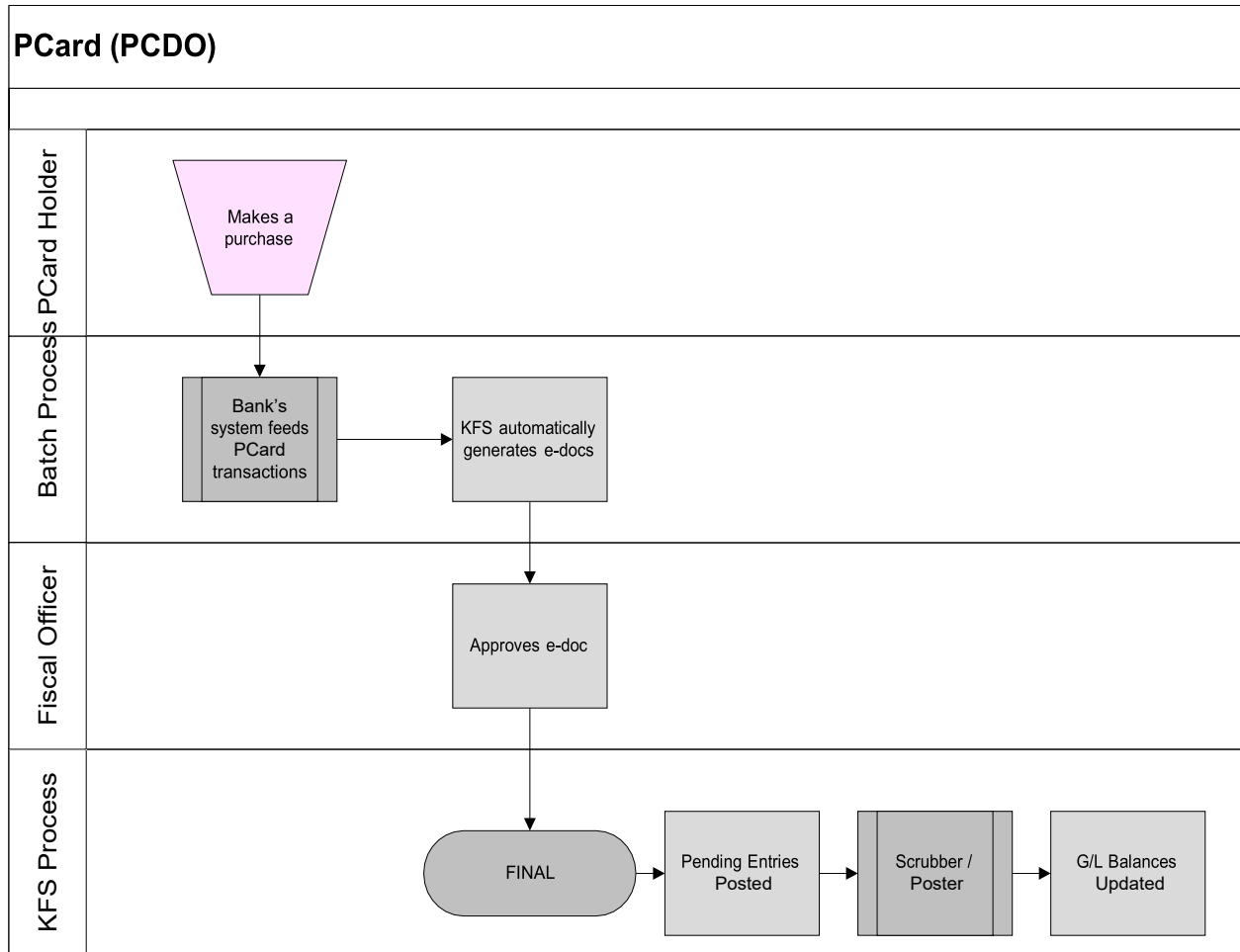


Transaction Date	Display-only. Date the purchase was made.
Vendor Name	Display-only. Name of the vendor the goods were purchased from. Clicking <b>Vendor Name</b> link* opens a separate window that displays available vendor detail.
Transaction Reference Number	Display-only. The bank's transaction number. Clicking <b>Transaction Reference Number</b> link* opens a separate window that displays pcard transaction detail, including details of items purchased (referred to as "level III detail") if made available by the vendor. .

\* Selecting any of the available links in the transaction section will reveal detailed information



**Workflow**



**Figure 7 – PCDO workflow** [Note: the process above does not reflect auto release approvals.]

**Training Issue:** A PCard Coordinator may indicate an account on the PCDO for which they are not the FO; the PCDO will then route to the Action List of the FO of the indicated account. Routing a PCDO to a second FO may only happen once.

**7. Definitions**

KFS at Cornell Glossary  
KFS Acronym Glossary

**8. References**

Basics Tutorials  
KFS at Cornell, Chart of Accounts