

Purchase and Payment Process

PREFERRED



LESS PREFERRED

Purchase Orders

Most purchases should be processed in Coupa

Examples:

- Capital expense items
- Inventory items
- Locomotive diesel fuel
- Car and loco parts
- Terminals maintenance parts
- Hazardous materials
- Contractors requiring an MSA
- On-track services
- Rebillable items

Considerations: POs provide legal protections and allow for tracking and managing of spend. Most items are in the Coupa catalog for easy ordering.

P-Card

In some cases, P-Cards may be used for small dollar, non-critical items, or emergency needs

Examples:

- Uniforms
- Small incidental expense items not found in Coupa catalog
- Vehicle expenses (fleet card)
- Travel, lodging, and events
- Emergency needs (should be rare as POs can be processed quickly)

Considerations: Buying on P-Card or credit card can be quicker up front; however, statements needs to be validated and corrected weekly.

Non-PO Backed Invoices

Some Items can be purchased without a PO or P-Card, but spend should be very limited

Examples:

- Utilities: Through GetChoice
- Car hire
- Benefits, legal, and financial services
- Licensing and tagging fees
- Rental payments
- Onetime/limited buys

Considerations: Invoices without POs can be easy up front, but the payment process, ensuring controls, and proper accounting can be problematic.