

## Checklist for Cardholder/Bookkeeper/Approver Responsibilities

Transactional	Card Management/Risk Management
<p><b>Cardholder</b></p> <ol style="list-style-type: none"> <li>1 Is the purchase within payment card and disbursement guidelines?</li> <li>2</li> <li>3 Is the purchase with a contract vendor? Be sure contract pricing is received</li> <li>4 Is purchase supporting the HUB and TIBH initiative. When applicable.</li> <li>5 Vendor selected on State Hold? Check the following <a href="http://ecpa.cpa.state.tx.us/vendor/tpsearch1.html">http://ecpa.cpa.state.tx.us/vendor/tpsearch1.html</a></li> <li>6 Has the tax exempt form been submitted to vendor to avoid the Texas State Tax charge. <a href="http://finance.tamu.edu/fmo/ap/forms/tx-sales-tax-exemption.pdf">http://finance.tamu.edu/fmo/ap/forms/tx-sales-tax-exemption.pdf</a></li> <li>7 Adequate documentation received for purchase?</li> <li>8 Adequate documentation provided to Bookkeeper for reallocation? Example would be business meal needing IRS 5Ws. <b>Please see the Reallocation Reference Guide sorted by code and by description</b></li> <li>9 Has purchase been logged into the Internal Order Transaction Log? <a href="http://finance.tamu.edu/fmo/ap/forms/PurchasingCardLog.xls">http://finance.tamu.edu/fmo/ap/forms/PurchasingCardLog.xls</a> If required by department</li> <li>10 If the purchase was made by someone other than cardholder, then a check out log must be used to document. <a href="http://finance.tamu.edu/fmo/ap/forms/Procard_checkin_out_log.xls">http://finance.tamu.edu/fmo/ap/forms/Procard_checkin_out_log.xls</a></li> <li>11 Turn in log and purchase documentation as required by Bookkeeper, but no later than the reallocation deadline</li> </ol>	<p><b>Cardholder</b></p> <ol style="list-style-type: none"> <li>1 Protecting the card and card number at all times to prevent unauthorized use. Protecting statements or reports(anything that has the card number on it) that are printed or downloaded to again protect against unauthorized use. Do not send these reports or card numbers in emails</li> <li>2 Immediately notifying JP Morgan and then the TAMU Payment Card program coordinator if card is lost or stolen</li> <li>3 Immediately disputing fraudulent or duplicated transactions</li> <li>4 Complete required training Cardholder and Pathway Net (if responsible for reallocation). Disbursement Training is optional, but recommended</li> <li>5 Cancelling the card upon termination or transfer.</li> </ol> <p>(Must be dated by reallocation deadline and initialed properly)</p>
<p><b>Bookkeeper</b></p> <ol style="list-style-type: none"> <li>1 Are the purchases within payment card and disbursement guidelines?</li> <li>2 Has adequate documentation been received to support the purchases and for reallocation?</li> <li>3 No receipt or missing documentation, please have cardholder fill out the form at the following URL <a href="http://finance.tamu.edu/fmo/ap/forms/Missing_Receipt_Form.pdf">http://finance.tamu.edu/fmo/ap/forms/Missing_Receipt_Form.pdf</a></li> <li>4 Has the purchases been logged into the internal transaction log prior to the bookkeeper receiving the documentation? Only if log is required.</li> <li>5 Does the purchase include any tax charge? If yes, please contact the vendor to get refund. If vendor cannot issue a refund for the tax charge, please reallocate it in Pathway Net to a gift fund.</li> <li>6 Does the purchase require reallocation? Please see the Reallocation Reference Guide sorted by code and description. <a href="http://finance.tamu.edu/fmo/ap/resources/forms_tools.asp">http://finance.tamu.edu/fmo/ap/resources/forms_tools.asp</a></li> <li>7 Reallocations in Pathway Net (<a href="http://finance.tamu.edu/fmo/ap/resources/PWN_ReallocationInstruction.pdf">http://finance.tamu.edu/fmo/ap/resources/PWN_ReallocationInstruction.pdf</a>) can be done daily, weekly or monthly. All reallocations for the month must within working 10 days of the Statement date. Report 121 in Pathway Net can be run so the department does not have to wait on the statement. See report instructions <a href="http://finance.tamu.edu/fmo/ap/resources/PWN_Report_Instruction.pdf">http://finance.tamu.edu/fmo/ap/resources/PWN_Report_Instruction.pdf</a></li> <li>8 If the purchase is a gift/award, please provide recipient information in Pathway Net. If it is an employee gift and is equal to or over \$100 or a gift certificate in any amount, please submit "Tax Withholding Form" to FMO for approval. <a href="http://finance.tamu.edu/payroll/forms/payroll_processing/empgift.pdf">http://finance.tamu.edu/payroll/forms/payroll_processing/empgift.pdf</a></li> <li>9 Inventory Purchases must be reallocated as listed in the Reallocation Reference guide, in addition a limited document must be set up in FAMIS by completing 240 and the 360 screens. On screen 242 you will close the document but not route it. Once the asset number has been received proceed to 243 and enter a "Y" to complete the PO. After this is done it is very important to send a copy statement (with the document number written on it) and a copy of the invoice to payment card Inventory Processing/Property Management MS 6000.</li> <li>10 State Account Reallocation. If purchase is made on a state account, the supporting documentation (receipt and transaction log) for all state funded transactions will be required to submit to FMO for audit no later than the reallocation deadline of each month. The supporting documentation needs to be sent as a RUSH in a red interdepartmental envelope and addresses to payment card MS 6000. All state funded transactions must be coded with the appropriate expenditure code in pathway net by the reallocation deadline.</li> <li>11 Initial and date the log after review and reallocation.</li> </ol>	<p><b>Bookkeeper</b></p> <ol style="list-style-type: none"> <li>1 Run report of cardholders in department to ensure all cardholders are turning in logs and documentation. If not communicate to approver to see if cards are needed. See report instructions at the following URL <a href="http://finance.tamu.edu/fmo/ap/resources/PWN_Report_Instruction.pdf">http://finance.tamu.edu/fmo/ap/resources/PWN_Report_Instruction.pdf</a></li> <li>2 Reconciliation of transaction log to receipts and reconciliation of transaction log to statement, then route for approval by reallocation deadline. If using Cardholder Statement Report (121) then it is the reconciliation of this report to the receipts and then sent for approvals by the reallocation deadline.</li> <li>3 Outstanding, unallowed charges, splitting, personal, fraudulent or duplicated charged must be researched and communicated/disputed immediately. Keep all documentation of research and communication.</li> <li>4 Reconciled log or Cardholder Statement Report 121 must be submitted to the approver with all supporting documentation and signatures (reconciler initials, cardholder signature) <b>dated by the reallocation deadline</b></li> <li>5 Approved reconciliation and supporting documentation must be filed and kept by the department according to TAMU record retention policy. <b>(Approval signature must be obtained and dated by reallocation deadline)</b></li> <li>6 Complete required training Cardholder, Pathway Net and Disbursement Training</li> <li>7 Inform FMO to cancel Pathway Net access upon job termination or transfer</li> <li>8 Protecting statements or reports(anything that has the card number on it) that are printed or downloaded to again protect against unauthorized use. Do not send these reports or card numbers in emails</li> </ol>
<p><b>Approver</b></p> <ol style="list-style-type: none"> <li>1 Are the purchases within payment card and disbursement guidelines? Transactions allocated according to payment card guide?</li> <li>2 Were shared card used? If so was the card sharing log turned in for review?</li> <li>3 Was the log/Cardholder Statement Report 121 reconciled to the documentation and the log reconciled to the statement by the reallocation deadline? Was it initialed and dated?</li> <li>4 Review the reconciled logs and documentation of the cardholders to ensure compliance of the above.</li> <li>5 Approve by signing and dating reconciliation/log noting and reporting or following up on anything that is not in compliance.</li> <li>6 Can not approve transactions on your own card even if transactions are made by other purchasers. These transactions need to be approved by the supervisor of the approver.</li> </ol>	<p><b>Approver</b></p> <ol style="list-style-type: none"> <li>1 Designate cardholders with appropriate credit limits</li> <li>2 Review the usage of cards to reduce credit limits (low usage) or cancel cards (no usage) to limit the University's liability. This should be done at least twice a year. Report instructions to run in Pathway net to identify the above can be found at <a href="http://finance.tamu.edu/fmo/ap/resources/PWN_Report_Instruction.pdf">http://finance.tamu.edu/fmo/ap/resources/PWN_Report_Instruction.pdf</a></li> <li>3 The above will also identify cardholders/users who have transferred or terminated and these must be communicated immediately to the Payment Card program coordinator.</li> <li>4 Designate the appropriate business personnel to allocate transaction in Pathway Net to their respective accounts. Ensure that the required training is received.</li> <li>5 Complete required training Cardholder and Disbursement Training. Pathway Net training is optional</li> <li>6 Protecting statements or reports(anything that has the card number on it) that are printed or downloaded to again protect against unauthorized use. Do not send these reports or card numbers in emails</li> </ol>

## Reallocation Reference Guide

Code	Description	Purpose for Reallocation	Additional Information Required
3410	Student Travel	HUB	Name of Students or Class and purpose of travel
4025	Subscriptions, Periodicals	HUB	Local Only, Check lobbyist website, can not pay for any portion that is used for lobbyist, Name of Employee and state the purpose and benefit of the membership to the University
5211	Membership-Professional Org	HUB	Gift Only, Employee Name and Social Security Number in Pathway Net
5212	Social Club Membership	IRS	Local Only, Check lobbyist website, can not pay for any portion that is used for lobbyist, Name of Employee and state the purpose and benefit of the membership to the University
5213	Membership-Non-Professional Org	HUB	Full name of conference, no abbreviations
5215	Registration -Employee Training	HUB	
5236	Tickets purchased for an event to provide entertainment	IRS	Local Only, IRS 5 W's Name and Social Security Number in Pathway Net. If it is equal to or over \$100 or a gift certificate in any amount, submit "Tax Withholding Form" to FMO for approval.
5240	Employee Gifts	IRS	Name if less than \$ 600.00. Name, Social Security Number (if available) and Address if \$ 600.00 or greater
5241	Non-Employee Gifts	IRS	
5434	Lecturers-Travel Expenses	HUB	
5655	Postal Services	HUB	
5765	Books, Film and Ref Materials	HUB	
5775	Handguns, Rifles	TAMU	0 - 4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
5780	Stereo Systems	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
5781	Cameras, Video Cameras	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
5782	TV, VCR, DVD, Camcorder	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
5785	Cash Registers	TAMU	0 - 4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
5787	Computers, Data Projectors	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
5788	Printer	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
	Silver Service, Tractors, Grader, Loader, Trucks, Vans, All terrain, Golf Carts, Motorcycles, Forklift, Motor Driven Shop/Farm Equip,		
5799	Boats	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
6339	Food not for Business Meals	TAMU	Local Only, Business Purpose
6340	Business Meals	IRS	Local Only, IRS 5 W's
6341	Alcohol	IRS	Account that allows
8423	Art- Collections, Works of Art	TAMU	0 - 4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
	Books for Sterling Evans and		Controlled Inventory rules for depreciable and nondepreciable books and
8510/8512	Medical Sciences Library	TAMU	Materials

**All purchases allocated to a state or contact & grant account must be reallocated to the correct FAMIS object code regardless of the purchase see sections 3.4.4 and 3.9 of the Payment Card Guide**

**State Accounts**  
**Contract and Grant Accounts**

## Reallocation Reference Guide

Description	Code	Purpose for Reallocation	Additional Information Required
Alcohol	6341	IRS	Account that allows
Art- Collections, Works of Art	8423	TAMU	0-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
Books for Sterling Evans and Medical Sciences Library	8510/8512	TAMU	Controlled Inventory rules for depreciable and nondepreciable books and Materials
Books, Film and Ref Materials	5765	HUB	
Business Meals	6340	IRS	Local Only, IRS 5 W's
Cameras, Video Cameras	5781	TAMU	500-4,999.99 Controlled Inventory(see 3.4.2 of Payment Card Guide)
Cash Registers	5785	TAMU	0-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
Computers, Data Projectors	5787	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
Employee Gifts	5240	IRS	Name and Social Security Number in Pathway Net. If it is equal to or over \$100 or a gift certificate in any amount,submit "Tax Withholding Form" to FMO for approval.
Food not for Business Meals	6339	TAMU	Local Only, Business Purpose
Handguns, Rifles	5775	TAMU	0 - 4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
Lecturers-Travel Expenses	5434	HUB	
Membership-Non-Professional Org	5213	HUB	Local Only, Check lobbyist website, can not pay for any portion that is used for lobbyist, Name of Employee and state the purpose and benefit of the membership to the University
Membership-Professional Org	5211	HUB	Local Only, Check lobbyist website, can not pay for any portion that is used for lobbyist, Name of Employee and state the purpose and benefit of the membership to the University
Non-Employee Gifts	5241	IRS	Name if less than \$ 600.00. Name, Social Security Number (if available) and Address if \$ 600.00 or greater
Postal Services	5655	HUB	
Printer	5788	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
Registration -Employee Training	5215	HUB	Full name of conference, no abbreviations
Silver Service, Tractors, Grader, Loader, Trucks, Vans, All terrain, Golf Carts, Motorcycles, Forklift, Motor Driven Shop/Farm Equip, Boats	5799	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
Social Club Membership	5212	IRS	Gift Only, Employee Name and Social Security Number in Pathway Ne <b>All purchases allocated to a state or contact &amp; grant account must be reallocated to the correct FAMIS object code regardless of the purchase see sections 3.4.4 and 3.9 of the Payment Card Guide</b>
<b>State Accounts</b>			
<b>Contract and Grant Accounts</b>			
Stereo Systems	5780	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)
Student Travel	3410	HUB	Name of Students or Class and purpose of travel
Subscriptions, Periodicals	4025	HUB	
Tickets purchased for an event to provide entertainment	5236	IRS	Local Only, IRS 5 W's
TV, VCR, DVD, Camcorder	5782	TAMU	500-4,999.99 Controlled Inventory (see 3.4.2 of Payment Card Guide)