Payment Card Program Guide
TABLE OF CONTENTS

1. OVERVIEW .................................................................................................................. 4
   1.1 Payment Card Program ................................................................................. 4
   1.2 Payment Card Contract ............................................................................. 4
   1.3 Payment Card Program Guide .................................................................. 4
   1.4 Important Points of the Program .............................................................. 4

2. GENERAL INFORMATION ......................................................................................... 5
   2.1 Duties and Responsibilities ......................................................................... 5
      2.1.1 Program Coordinator ......................................................................... 5
      2.1.2 Training Program ............................................................................... 5
      2.1.3 Department/Unit Manager ................................................................. 5
      2.1.4 Department/Unit ............................................................................... 5
      2.1.5 Cardholder ........................................................................................... 6
      2.1.6 Citibank Customer Service ................................................................. 6
   2.2 Payment Card Controls ................................................................................... 6
      2.2.1 Credit Limits ....................................................................................... 6
      2.2.2 Transaction Limits ............................................................................... 6
      2.2.3 Restricted Vendors ............................................................................... 6
   2.3 Maintaining Your Payment Card .................................................................... 6
   2.4 Sales and Use Tax .......................................................................................... 7
      2.4.1 Sales and Use Tax ............................................................................... 7
      2.4.2 Out of State Sales and Use Tax .......................................................... 7
   2.5 Security of the Payment Card ........................................................................ 7
   2.6 Violations ......................................................................................................... 7
      2.6.1 Responsibility ..................................................................................... 7
      2.6.2 Misuse of the Payment Card ............................................................... 7
      2.6.3 Fraudulent Use of the Payment Card ................................................. 8
      2.6.4 Disciplinary Action .............................................................................. 8
      2.6.5 Reinstatement ..................................................................................... 8
   2.7 Employee Status Change ................................................................................. 8
   2.8 Lost or Stolen Cards ......................................................................................... 9

3. PROCEDURES ............................................................................................................ 9
   3.1 Obtaining a Payment Card ............................................................................. 9
      3.1.1 Process to Obtain Payment Card .......................................................... 9
      3.1.2 Items Provided in Cardholder Training ................................................. 9
   3.2 About the Card ............................................................................................... 10
   3.3 Payment Card Activation .............................................................................. 10
   3.4 Payment Guidelines ...................................................................................... 10
      3.4.1 General Information ............................................................................ 10
      3.4.2 Examples of Acceptable Purchases ...................................................... 11
      3.4.3 Examples of Restricted Purchases ....................................................... 12
      3.4.4 Examples of Unacceptable Purchases .................................................. 12
      3.4.5 Exception Policy .................................................................................. 12
      3.4.6 Joint Purchases .................................................................................... 13
   3.5 Receiving Supplies .......................................................................................... 13
   3.6 Payment Card Documentation ...................................................................... 13
   3.7 Guidelines for Submission, Reallocation, Payment and Reconciliation of Payment Card Statement .......................................................... 13
      3.7.1 Importance of Submission ................................................................... 13
      3.7.2 Outline of Submission, Reallocation and Payment Responsibilities .................................................................................. 13
      3.7.3 Monthly Reconciliation of Statement to Receipts ................................ 13
   3.8 Record Retention ............................................................................................. 13
   3.9 Audit .................................................................................................................. 14
   3.10 Fraud Indicators ............................................................................................. 14
   3.11 Statement and Payment ............................................................................... 14
   3.12 Returns, Credits and Disputed Charges ..................................................... 14
   3.13 Card Termination .......................................................................................... 15
### 4. KEY PROGRAM CONTACTS

5. FREQUENTLY ASKED QUESTIONS AND ANSWERS

6. GLOSSARY OF TERMS

7. ATTACHMENTS/FORMS

| Attachment A – Payment Card Cardholder Application/Approval/Agreement Form | 19 |
|Attachment B – User/Supervisor Statement of Responsibility | 20 |
|Attachment C – Payment Card Cardholder Charges/Usage | 21 |
|Attachment D – Payment Card Transaction Log (Form available but not required) | 22 |
|Attachment E – Reconciliation of Payment Card Statement to Payment Card Receipts | 23 |
|Attachment F – Payment Card Check Out/Check In Log | 24 |
|Attachment G – Missing Receipt Documentation | 25 |
|Attachment H – Tax Exemption Certificate | 26 |
|Attachment I – Violations | 27 |
1. **OVERVIEW**

1.1 **Payment Card Program**

Texas A&M AgriLife offers to Departments/Units an innovative program that simplifies the way in which goods/services are ordered and paid. The Payment Card Program is a fast, flexible payment method for processing delegated orders with suppliers who accept credit cards. The purpose of the Payment Card Program is to establish an efficient, cost-effective method of payment for delegated dollar transactions. This program has the potential to significantly reduce the AggieBuy voucher process of small orders, checks, and prompt payment interest. The Payment Card can be used with any supplier that accepts MasterCard as a form of payment.

The Payment Card Program is designed to delegate to the user limited payment authority for items. The payment card will allow employees with delegated authority to purchase goods and services directly from vendors without issuance of an AggieBuy purchase order. All purchases must be made in accordance with Federal and the State of Texas applicable statutes and regulations, the State Comptroller's rules, Texas A&M University System policies, and Texas A&M AgriLife’s guidelines; hereafter referred to as payment card guidelines.

1.2 **Payment Card Contract**

The terms and conditions of the payment card contract were specified and awarded by the Texas Building and Procurement Commission for the State of Texas. Texas A&M AgriLife is utilizing the State of Texas contract for Payment Card services with the current card provider bank and will comply with the terms and conditions of the state contract in the implementation of this program.

1.3 **Payment Card Program Guide**

The Payment Card Program Guide provides the guidelines for using the payment card. Please read it carefully. Your signature on the Payment Card Cardholder Agreement (Attachment B) or electronic acknowledgment of the Statement of Responsibility shows that you understand the intent of the program and agree to follow the established guidelines.

1.4 **Important Points of the Program**

The following important points should be reviewed before using the Payment Card:

- Your payment card is issued in your name. All purchases made on the payment card must be only yours. You are responsible for the security of the payment card and the transactions made with it. If you do not follow the guidelines when using the payment card, you could be subject to corrective action, including termination.

- You can use the payment card at any vendor who accepts Master Card and is not on the restricted list. It may be used for in-store purchases, mail order, telephone, fax orders or internet purchases.

- You can use the payment card to purchase supplies within your delegated limits.

- Use should not exceed the monthly credit limit assigned to the payment card.

- Reconciliation of the statement to ensure accuracy of the charges is required. Statement reconciliation needs to be completed within thirty (30) days of the statement closing.

- The payment card is not intended to avoid or bypass appropriate purchasing or payment procedures. This program complements the existing processes available.

- The payment card is not allowed for personal use.

- The payment card is not allowed for employee/prospective employee travel.

- Upon cardholder employment status change, the payment card must be returned to the Department/Unit Business Office to coordinate card cancellation with the Program Coordinator.

- Each Department/Unit that utilizes the payment card must designate someone to reallocate by account/support account and object class code.

- Personnel should complete Disbursements Training and Cardholder Training as required to understand the use of payment card.
2. GENERAL INFORMATION

2.1 Duties and Responsibilities

2.1.1 Program Coordinators:

The Program Coordinators are responsible to retain applications and program documentation for the payment card program activities within Texas A&M AgriLife. The Program Coordinators are knowledgeable about the program, the guidelines, related forms and the disbursement of funds. Cardholders and departments/units shall first contact the Program Coordinator, who will answer questions in regards to the program or potential problems.

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2.1.2 Training Program:

Texas A&M AgriLife offers training for all individuals associated with the payment card process. Requests for online AgriLife Payment Card Training or Guidelines for the Disbursement of Funds training should be sent to todd.cottrell@ag.tamu.edu. Todd Cottrell will assign access to the training which is offered through TrainTraq.

2.1.3 Department/Unit Manager:

The Department/Unit Manager, or designee, is responsible for designating cardholders, assist in assigning cardholder limits and approving monthly payment card statements of cardholders to ensure they are within the Texas A&M AgriLife's policy. The Department/Unit Manager is also responsible for designating personnel to reallocate transactions to their appropriate account/support account and object class code.

The Department/Unit Manager, or designee, should review the usage of the payment cards and cancel cards based on non-usage to limit our liability. The review should be done at least once a year.

2.1.4 Department/Unit:

Each Department/Unit should have an employee(s) responsible for the accounting processes of the payment cards. These personnel should complete Cardholder Training to learn guidelines and instructions given to cardholders. They should also complete Disbursements Training to be able to reallocate charges to account/support accounts and object class codes.

Each Department/Unit should have someone responsible for the approval process of the departmental card transactions. A Department/Unit approver should be someone with signature authority for the Department/Unit accounts. The approver should complete Cardholder Training to understand the processes of the Payment Card Program. Approvers are responsible for the final review of cardholder’s monthly statement and should be conscious of potential misuse of a card.

2.1.5 Cardholder:

The cardholder is the person designated by the Department/Unit Manager to utilize the payment card. The cardholder is responsible for making small dollar purchases by following the purchasing regulations. Responsibilities include selection of vendors, security of card and prompt submission of invoices/receipts/supporting documentation in Concur within 30 days of the transaction post date. The cardholder must complete Cardholder Training to understand the use of cards.
2.1.6 Citibank Customer Service:

The Payment Card Program is serviced using a team approach with Citibank’s Customer Service Center. This center is available 24 hours a day, 7 days a week to assist with general questions about the payment card account. Customer Service should be notified immediately if a payment card is lost or stolen. After contacting Citibank, notify the Department/Unit Manager and Program Coordinator.

The Citibank Customer Service number is: 800/248-4553

2.2 Payment Card Controls

2.2.1 Monthly Credit Limits:

All payment cards have monthly cardholder spending limits. Limits may vary for each cardholder and will be established by the Department/Unit Manager or Program Administrators. Questions regarding the limits should be sent to the Program Coordinator in writing or via e-mail through the Department/Unit Manager. Requests to increase spending limits should be submitted using the online request form: https://it-lf-ecmf.tamu.edu/Forms/Credit-Increase-Decrease-Card-Cancellation

Approved requests will be processed with Citibank.

* Please allow 2 to 4 working days to process any changes.

2.2.2 Single Transaction Limits:

Your payment card has a single transaction limit. This is the amount available on the payment card for a single purchase. A transaction includes but is not limited to the purchase price, freight and installation. Cardholders should not attempt to make a purchase greater than his/her approved amount. Requests to change the single transaction limit should be sent to the Program Coordinator using the online request form.

2.2.3 Restricted Vendors:

The Payment Card Program may be restricted for use with certain types of suppliers and merchants. If you present your payment card for payment to these vendors, the authorization request will be declined.

If you feel a particular vendor should be added or deleted, contact the Program Coordinator. The request will be evaluated and a response initiated by the Program Coordinator.

2.3 Maintaining Your Payment Card

It is the cardholder’s responsibility to obtain an itemized receipt/invoice for each purchase when using the Payment Card. All receipts/invoices should be kept to provide a record of monthly charges. Screen prints are acceptable for internet orders and order forms for fax/mail orders if a receipt/invoice is not provided by the vendor. Detailed item descriptions and other information should be noted on the receipt or supporting documentation. This information is essential for the reallocation process of the authorized purchase. Forward receipts/invoices and supporting documentation to the Department/Unit Business Office for review, reallocation, approval and reconciliation.

During each billing cycle, the payment card transactions are fed into Concur. Each Department/Unit Business Office will review the receipts/invoices and reallocate the payment card transactions in Concur. The department will attach all documentation to the payment card expense report in Concur, note any additional information pertinent to the purchase, verify that all purchases are valid, obtain approval and submit the expense report to the Texas A&M AgriLife Disbursements Office via Concur. The report must be reconciled with all receipts and reconciling items documented within 30 days. The Department/Unit business office is required to retain this information in the department as the official record for this transaction for future audits. Internal Department/Unit procedures may vary. Each cardholder should contact their Department/Unit Business Office for payment card internal procedures.
The Payment Card Internal Order Transaction Log is not required by the payment card program but could be used as part of an internal Department/Unit procedure to track and record monthly expenditures. The transaction log form AG-613 is available at https://agrilifeas.tamu.edu/documents/ag-613.pdf. An example of the Payment Card Internal Order Transaction Log is attached (See Attachment D).

2.4 Sales and Use Tax

2.4.1 Sales and Use Tax

As agencies of the State of Texas, Texas A&M AgriLife Research, Texas A&M AgriLife Extension Service and TVMDL are tax exempt. The credit card identifies each agency as being tax exempt. All cardholders should carry a tax exemption certificate with their payment card (Attachment K). Texas state sales tax charged on a transaction should be credited back to the payment card. It is suggested to return to or contact the vendor to correct the charge or request the credit. Departments/Units should follow current Texas A&M AgriLife Disbursements Guidelines regarding sales tax.

2.4.2 Out of State Sales and Use Tax

There are occasions where non-Texas sales tax can be paid. If you are in another state and take possession of goods in that state, we are subject to pay the non-Texas sales tax. If goods are ordered from another state and shipped to Texas and that vendor does not have a Texas location, we should not pay the non-Texas sales tax.

2.5 Security of the Payment Card

The cardholder is responsible for the security of the card. This card should be treated with the same level of care as the cardholder would use with his/her own personal charge cards. Guard the Payment Card and card number at all times. It should not be posted in a work area or left in a conspicuous place. It should be kept in an accessible, but secure location.

The only person authorized to use the Payment Card is the cardholder whose name appears on the card. The card is to be used for business purposes only. Texas A&M AgriLife has disciplinary procedures related to unauthorized use of the Payment Card.

According to the Cardholder Agreement that is signed, the cardholder is responsible for all charges and the safekeeping of the card; however, it is possible in some instances that someone else could use the card. The cardholder should use a Payment Card Check Out Log for such instances to indicate the action (see Attachment G as an example). This procedure will not relieve the cardholder of the responsibilities stipulated in the cardholder agreement. The Payment Card Cardholder Charges/Usage form (Attachment D) must be completed by the cardholder and filed with the Program Coordinator prior to loaning of the payment card.

Note: Vendors may refuse to allow someone else to use your card.

2.6 Violations

The policies for violations of the use of the Payment Card Program are outlined in this section.

2.6.1 Responsibility

Cardholders are responsible for all transactions made with the payment card. They must adhere to all purchasing regulations and departmental policies regarding its use. Any employee involved in the payment card process that fails to use the payment card in accordance with policies and procedures will be subject to penalties listed in section 2.6.4. All payment card transactions should be for official Texas A&M AgriLife business only. Texas A&M AgriLife will seek restitution for any unauthorized purchases made with the card.

2.6.2 Misuse of the Payment Card

Misuse can take a number of different forms and can develop into fraudulent use. The following section is a list of possible violations and is not all inclusive. Violations may result in appropriate disciplinary action including written warnings with copies provided to the Cardholder, the
Department/Unit Head, Department/Unit Business Manager, and/or Agency Director(s).

- Failure to properly classify inventory/controlled item
- Items inappropriate on FAMIS account
- Receipts do not correlate to statement
- Receipts not detailed and/or missing
- Purchases of unacceptable, unallowable items
- Failure to submit state documentation to Disbursements
- Failure to exclude sales taxes from purchases
- Failure to submit documentation in a timely manner
- Failure to reallocate/reconcile
- Purchases split into multiple transactions to circumvent payment card guidelines
- Items purchased for personal non-business related use
- Falsifying descriptions

2.6.3 Fraudulent use of the Payment Card

In the event that a payment card is used fraudulently, the procedures described below must be followed:

- All responses to situations of fraud or fraudulent actions will be based on guidelines established by TAMU System policy. Refer to System Policy Section 21.04 Control of Fraud and Fraudulent Actions and Section 07.01 Ethics Policy, TAMUS Employees.
- The Payment Card Program Coordinator must be notified immediately.
- The Payment Card Program Coordinator will provide notification to the cardholder’s supervisor and agency administrative office.
- If it appears the use was intentional and/or fraudulent, an audit and/or investigation will be conducted to determine the full extent of the possible fraud.
- During the audit or investigation all payment cards assigned to the individual under investigation will be deactivated.

2.6.4 Disciplinary Action

Cardholder may be disciplined in one or more of the following ways:

- A letter of reprimand in the employee’s personnel file
- Required reimbursement from the cardholder
- Temporary or permanent loss of the payment card
- Suspension of employment without pay
- Termination of employment

2.6.5 Reinstatement

Upon administrative review, the card may be reinstated. Based on audit findings and Texas A&M AgriLife Administration recommendations, cardholder may be required to complete Cardholder Training again prior to reactivation of suspended cards.

2.7 Employee Status Change

The Payment Card must be cancelled/destroyed upon cardholder resignation or transfer to another department. Cardholder should return the payment card to your Department/Unit Business Office for destruction. The Department/Unit Business Office should notify the Payment Card Program office upon employment status change of any cardholder. The Program Coordinator will contact Citibank to cancel the card.

2.8 Lost or Stolen Cards

Immediately contact Citibank’s Customer Service at 800/248-4553 if a Payment Card is lost or stolen. After contacting Citibank, notify the Program Coordinator and the Department/Unit Manager. Prompt, immediate action reduces the agency liability for fraudulent activity. Texas A&M AgriLife is responsible for all charges made on the card until it has been cancelled.
3. PROCEDURES

3.1 Obtaining a Payment Card

3.1.1 To obtain a Payment Card the following process should be followed:

Cardholder Training must be completed. Questions regarding online training should be sent to todd.cotrell@ag.tamu.edu.

- A Payment Card Cardholder Application/Approval/Agreement form can be submitted at https://it-lf-ecmf.tamu.edu/Forms/Payment-Travel-Card-Application. This application will provide Texas A&M AgriLife Payment Card Program with the necessary information about you (the cardholder), and the Department/Unit Manager’s approval of your application and subsequent designation of your delegated purchasing authority within the payment card guidelines.

- The cardholder must sign the Statement of Responsibility for the online Payment-Travel Card Application and agree to follow the established guidelines. The department signer will approve the Application and forward to the Program Coordinator.

- Program Coordinator will request issuance of the Payment Card from Citibank. (Requires 1 to 2 weeks)

3.1.2 The following materials are available on the internet https://agrilifeas.tamu.edu/fiscal/disbursements/disbursements-payment-card-resources/:

- Payment Card Program Guide: This document outlines Texas A&M AgriLife’s procedures in regard to its Payment Card. It also outlines some approved types of purchases.

- Payment Card Cardholder Application: This is an agreement between the cardholder and Texas A&M AgriLife which affirms that the cardholder has read and understands the policy and procedures for the Payment Card.

- Reconciliation of Payment Card Statement to Receipts (AG-614): A monthly reconciliation is recommended each month to identify and document reconciling items. The cardholder or department/unit designee has the option to use this form as a tool when performing the monthly reconciliation of the payment card statement to payment card receipts.

- Tax Exemption Certificate: This form should be presented to a vendor to identify our agencies as tax exempt when purchasing items with the payment card.

- Payment Card Cardholder Charges/Usage Form: The cardholder may allow someone else to use their payment card if Payment Card Cardholder Charges/Usage form (Attachment D) has been completed, approved and submitted to the Payment Card Program Coordinator. This will not relieve the cardholder of the responsibility of the charges and safekeeping of the card as stated in the cardholder agreement.

- Payment Card Check Out/Check In Log: The cardholder is required to use a check out log should the need arise to allow someone to use their card. An example of a check out log is the AG-617 form. The cardholder must have their Payment Card Cardholder Charges/Usage form on file with the Program Coordinator prior to checking out their card. The cardholder is still held responsible for the card as stated in the Payment Card Cardholder Agreement.

- Memorandum of Record Form: The cardholder should use the form as a document in lieu of a missing payment card receipt. Please note that every attempt should be made to obtain the itemized receipt and efforts documented prior to use of this form.

- Violations: A list of infractions that would be considered misuse by the cardholder or department/unit of the Payment Card Program.
3.2 About the Card

A Payment Card will be in your name with the State of Texas seal and the wording "For Official Use Only" clearly indicated on the card. This card is for Agency business purposes only. It may not be used for any personal transactions. It is important that you understand that you are personally responsible and accountable for this Payment Card.

- The maximum single transaction limit for the card is $10,000.
- Charges should be reallocated to appropriate account/support accounts and object class codes.

3.3 Payment Card Activation

Upon receipt of the Payment Card, the cardholder must activate the card prior to use and should sign the back of the card. The Payment Card should always be kept in a secure place.

3.4 Payment Guidelines

3.4.1 General Information

State agencies are bound by certain state, local and federal guidelines and laws. All purchases must be made in accordance with Federal and the State of Texas applicable statutes and regulations, the State Comptroller's rules, Texas A&M University System regulations and Texas A&M AgriLife’s guidelines; hereafter referred to as payment card guidelines. The cardholder is responsible for compliance and strict adherence to all payment card guidelines within their department/unit delegated authority.

**All cards have a maximum single transaction limit of $10,000.** Departments/Units may request a single transaction limit up to $10,000.

The department/unit delegated authority is for small orders. State law mandates that large purchases should not be broken down into small purchases to circumvent this delegated limit. To do so would be a violation of state law, Texas A&M AgriLife’s Purchasing Guidelines and Payment Card Program Guidelines.

All cardholders should follow these guidelines when using the Payment Card:

3.4.1.1 Determine if the transaction is an acceptable use of the card, is within the card's spending limit and is allowable/appropriate for FAMIS account.

3.4.1.2 Check for items available from the Texas Industries for the Blind and Handicapped (TIBH):
[http://catalog.tibh.org/](http://catalog.tibh.org/)

3.4.1.3 Identify a HUB vendor and determine if a HUB vendor offers the best value. HUBs as well as other vendors may be found on the Central Masters Bidders List at:
[https://mycpa.cpa.state.tx.us/tpasscmblsearch/tpasscmblsearch.do](https://mycpa.cpa.state.tx.us/tpasscmblsearch/tpasscmblsearch.do)

3.4.1.4 Confirm that the identified vendor is in good standing with the state on all purchases over $500. Use FAMIS screens 171 or 172 or Taxpayer and Vendor Account Information website is located at [https://fmcpa.cpa.state.tx.us/tpis/](https://fmcpa.cpa.state.tx.us/tpis/).

3.4.1.5 Check the state Suspended/Debarred Vendor List:

3.4.1.6 Place the order with vendor.

3.4.1.7 Confirm pricing, freight and Texas state sales tax exemption.

3.4.1.8 Request a copy of the itemized receipt with the pricing and freight charges.

A state agency may not pay for goods before delivery to the agency. Vendors should only charge the account when goods are shipped.
3.4.2 Examples of Acceptable Purchases:

- Books, films and videos
- Computer consumables
- Computer equipment
- Computer hardware and software
- Uniforms and clothing
- Registration fees (5215)
- Janitorial supplies
- Shop and industrial equipment
- Lab supplies and equipment
- Research supplies, equipment and furnishings
- Medical supplies and equipment
- Safety supplies
- Farm, ranch, nursery and landscaping supplies
- Farm equipment parts
- Fertilizer, pesticides and other agriculture chemicals
- Auto parts and services for Texas A&M AgriLife Research state vehicles
- Rental of tools and equipment
- Building supplies and materials
- Office supplies (encouraged to use HUB vendors)
- Controlled equipment *
- Office furnishings and equipment
- Educational supplies
- Postage stamps and Postal services (permits, box rentals, etc…)
- Freight and delivery services (use contract providers for express mail services)
- Packing supplies
- Services (except consulting) (independent contractor rules may apply – see AG-106 form)
- Rental of conference room and exhibit space
- Subscription (4025)
- Tools/hardware
- Film services (development and processing of b/w film and E-6 color slides)

* Note: The State of Texas Comptroller has defined "controlled preliminary fixed assets" as the purchase of an item with a purchase price over $500 and under $4,999.99 such as facsimile machines, stereo systems, cameras, video recorders/players, VCR, DVD, camcorder, televisions, microcomputers, computers, servers, mini-computers, printers, silver service, tractors, graders/loaders, trucks, vans, all-terrain vehicles, golf carts, motorcycles, motor driven farm/shop equipment, forklifts, boats. Firearms and cash registers for any amount are controlled. All iPads, Tablets, and Drones of any amount under $4,999.99 are controlled and must be assigned an asset number. Call the Texas A&M AgriLife Property & Fleet Management Office at 979-845-4791 if further clarification is needed regarding "controlled assets".

Inventoried equipment can be purchased with the payment card as long as the controlled preliminary fixed asset procedures are followed. These procedures include the following.

Concur Process:
- Identify transaction
- Allocate to the appropriate account/support account and expense type to agree with the controlled preliminary fixed asset documentation
- Complete Preliminary Fixed Assets in either Canopy or FAMIS
- It is required to reference the applicable asset number in Concur

Inventory Process

A Controlled Preliminary Fixed Asset can be created in Canopy or FAMIS

Canopy Process:
- Select FRS, then Preliminary Assets, then Create Pre Asset
- In the dropdown menu for Create Type, select Create Non-Purchasing Preliminary Asset, and then click Submit
- Enter the Purchase Code, which will be P - PROCARD; Number of Assets needed; Asset Value (or the value of each asset), Assign Number (select Y – Tag Number assigned by System); in the Voucher/Ref field enter PROCARD; enter Purchase Account number; enter Subcode (valid, digit object code); then click SAVE
- This will generate the an XA Document and you will see the document number at the top of the screen
Click the Edit button above Preliminary Asset Data and fill in ALL of the asset information. On the 2nd Description line, please enter the Account Number being used for the purchase.

Email a copy of the receipt for the asset to the Property & Fleet Management Office; please write the Account Number and XA Document Number on the receipt.

The asset MUST be properly tagged with the preliminary asset number within 10 days of receiving the asset.

FAMIS Process:

Go to FAMIS FRS Screen 360 and select Option #4 Create Non-Purchasing Preliminary Asset.

Enter the Purchase Code, which will be P - PROCARD; Number of Assets needed; Asset Value (or the value of each asset); in the Voucher/Ref field enter PROCARD; enter Purchase Account number and valid, 4-digit object code; then hit Enter; it will take you back to FRS Screen 360 and give you the XA Document Number.

Go to FAMIS FRS Screen 361 and you will see the Doc Sequence and assigned Asset Number(s); tab down to the line item and hit Enter, this will take you to Screen 362 Preliminary Fixed Asset Data.

Fill in all of the asset information on screen 362. On the 2nd Description line, please enter the Account Number being used for the purchase.

Email a copy of the receipt for the asset to the Property & Fleet Management Office; please write the Account Number and XA Document Number on the receipt.

The asset MUST be properly tagged with the preliminary asset number within 10 days of receiving the asset.

3.4.3 Examples of Restricted Purchases:

- Animals
- Food (if allowable on the account) – cardholder must indicate business purpose for food purchase on the receipt or supporting documentation
- Business meals – cardholder must indicate the 5 IRS Ws of who, what, where, when and why on the receipt or supporting documentation
- Alcohol (if allowable on the account)
- Employee gifts (5240) - recipient’s name, and UIN number must be entered in Concur
- Non-employee gifts (5241) - recipient’s name, address and social security number (only if greater than $600) must be documented
- Floral arrangements (if allowable on the account)
- Memberships dues (with prior approval from the department head & CFO-see Guidelines for Disbursements Section II.B.22 for requirements)

3.4.4 Examples of Unacceptable Purchases:

The Payment Card may not be used for the following purchases:

- Items for personal use
- Cash advances, money orders, cash refunds or other cash instruments
- Consulting services
- Airfare
- Vehicle rentals
- Travel/transportation and related expenses for faculty/staff
- Controlled, hazardous, radioactive materials
- Fuel for vehicles
- Tuition and fees
- Social club dues
- Employee and prospective employee travel
- Capital equipment (cost of $5,000 or greater)

Note: All expenditures are to be reallocated to the appropriate account/support account and the object class code when the transactions are available in Concur.

It is the cardholder’s responsibility to be aware of authorized account/support account/object class code and to determine if a purchase is allowable for the specific account to which the purchase is being reallocated.

3.4.5 Exception Policy

The Payment Card Program Administrators and Payment Card Program Coordinator have the authority to grant an exception to the Payment Card Program guidelines. A department/unit manager or designee should request an exception in writing for a planned purchase prior to the acquisition. All exception requests will be documented by the Payment Card Program and all approved exceptions will be granted in writing. A copy of the approved exception will be provided to the department/unit for attachment to the payment card statement prior to submission to Disbursements.
3.4.6 Joint Purchases:

One card can be used to pay for a charge that is to be split between different agencies (Texas A&M AgriLife Research, Texas A&M AgriLife Extension Service, and TAMU). The payment card transactions are reallocated in Concur using the appropriate system member accounts. However, the total of the joint purchase cannot exceed $10,000.

3.5 Receiving Supplies

It is the cardholder’s responsibility to ensure the receipt of goods and resolve with the vendor any delivery problems, discrepancies and/or damaged goods. A copy of the charge slip, sales receipt or any other information related to the purchase should be retained.

Invoices with no amount due are the optimal documentation since they itemize the purchases and receipt of credit card payment. A vendor's entry system usually prints an automatic invoice with the processed order. Instruct the vendor not to send the invoice to the Department/Unit Business Office but directly to the individual cardholder making the purchase. This process will prevent duplicate payments to vendors. If a purchase is made via mail or telephone, ask the vendor to include the receipt with the goods when shipping the product.

3.6 Payment Card Documentation

All purchase voucher requirements apply to payment card transactions. Therefore, the following documentation should be retained with the payment card statement:

- Itemized sales receipts (screen prints of confirmation with detailed description and pricing of items ordered are acceptable for internet orders)
- Credit card receipts/invoices
- Other related supporting documentation such as packing slips, order forms, etc.

3.7 Guidelines for Submission, Reallocation, Payment and Reconciliation of Payment Card Statement

3.7.1 All transactions will be required to be reallocated to appropriate account/support account and expense types (object codes) in Concur. All transactions must be submitted on an expense report within 30 days from the transaction post date. Receipts, invoices and supporting documentation must be included with all transactions.

3.7.2 Cardholders (or the person the credit card is assigned to in Concur) must adhere to the timely submission of expense reports. Transactions that are not submitted within 30 days from the post date are subject to the credit card being suspended until expense reports are processed.

3.7.3 The Department/Unit designee has thirty (30) days from the transaction post date to reconcile. All reconciliation documentation is retained in the Department/Unit business office. Reconciliation should reflect all reconciling items from previous months and all items from the current month. Any receipts that do not correlate with the current statement will be reconciling items. Payment card statements should be printed using the credit card provider’s website.

Any discrepancies identified should be promptly investigated and resolved by the Cardholders/Departments/Units. Documentation of any action taken to resolve a discrepancy must be recorded and attached to the statement. A reconciliation form can be found at https://agrilifeas.tamu.edu/documents/ag-614.pdf/. This form may be used as a helpful tool; however, this form is not required (see Attachment E).

3.8 Record Retention

The payment card statements, along with the supporting documentation become official fiscal records. Documents to retain include, but are not limited to, the following:
• Cardholder statements
• Receipts and supporting documentation
• Check out logs
• Reconciliations

Concur expense reports will be the official record for all payment card transactions.

3.9 Audit

The records of the payment card transactions will be audited. Audits may be conducted by Texas A&M AgriLife Disbursements, Internal Audit and state, federal or other non-government external entities. Audits are performed to ensure all transactions are in compliance with payment card guidelines.

3.10 Fraud Indicators

• Unusual vendor names
• Same vendor address and employee address
• Only one employee ever uses a specific vendor
• Unusual activity for a given cardholder
• Repeated misuse by cardholder
• Round number purchases
• Transactions with missing receipts or altered documentation
• Sequential or unnumbered receipts
• Duplicate charges
• Activity by non-cardholders and terminated employees

3.11 Statement and Payment

Individual cardholder statements will be available in GCMS for Departments/Units to print. Citibank will provide a Corporate Bill to Disbursements each month. Disbursements will use this Corporate Bill to process one payment to Citibank for all cardholder transactions.

The payment card is a corporate liability card and carries no personal liability for cardholders and does not affect an individual cardholder’s credit rating in any way.

3.12 Returns, Credits and Disputed Charges

Should a problem arise with a purchased item or transaction charge, every attempt should be made to first resolve the issue directly with the supplier. Review of future statements is vital to ensure the account is properly credited for returns, credits and disputed charges. The returned, credited or disputed item shall be indicated on the receipt or supporting documentation.

• Returns: If a cardholder needs to return an item to a supplier, contact the supplier and obtain instructions for return. Note that some suppliers may charge a restocking or handling fee for returns. All returns should be indicated on the receipt or supporting documentation.

• Credits: If the supplier accepts an item as a return, a credit for this item should appear on the statement. All credits should be indicated on the receipt or supporting documentation.

• Disputed Charges: If a discrepancy is found on a monthly statement, contact the supplier and attempt to resolve the problem directly. If the discrepancy remains unresolved, contact Citibank regarding fraudulent or disputed charges. Citibank will provide an electronic form to submit. Cardholder will need to print a copy of the completed form for our records before they submit electronically. Contact AgriLife’s Program Coordinator, Jay Avila at 979/314-5680 for additional information. All disputed items should be indicated on the receipt or supporting documentation. Copies of all dispute resolution documentation should be kept with the receipt or supporting documentation.

Citibank will place the charge in a “Statement of Dispute” and the account may be given a provisional credit until receipt of adequate documentation from the vendor. If the documentation appears to be in order, the transaction will be re-posted to the account and the dispute considered closed. If the charge is suspected to be fraudulent, the card will be immediately blocked, continue to have a provisional credit (if given) and an investigation of the charge will continue. If appropriate, a new card will then be reissued to the cardholder. If the charge appears legitimate, the transaction will then post to the new account.
3.13 Card Termination

When a cardholder changes employment status with Texas A&M AgriLife Research/Texas A&M AgriLife Extension Service/TVMDL, the Department/Unit has the specific obligation to destroy the payment card and contact the Program Coordinator. The Program Coordinator will cancel card with the credit card provider. The actual plastic payment card should not be returned to Payment Card Program office.

Noncompliance with the payment card guidelines may be grounds for revocation of cards. Non-adherence to these procedures may result in revocation of individual cardholder or Department/Unit payment card privileges.

4. KEY PROGRAM CONTACTS – Texas A&M AgriLife Disbursements

Program Coordinators:

Jay Avila
979/314-5680
jay.avila@ag.tamu.edu

Kyleigh Tykal
979/314-5691
kyleigh.tykal@ag.tamu.edu

5. FREQUENTLY ASKED QUESTIONS AND ANSWERS

1. In what ways do we benefit from using the Payment Card?
When you use the Payment Card, you enjoy reduced paperwork, quick and efficient order processing, faster delivery, no prompt payment interest, no more phone calls from the vendors asking where their money is and the ability to monitor purchases on-line throughout the month instead of waiting for invoices to come in.

2. What should I do if my Payment Card is lost or stolen?
You should call Citibank Customer Service toll-free at 800/248-4553 immediately to report the payment card missing and request a replacement. Then contact the Program Coordinator, Jay Avila, at 979/314-5680 or e-mail jay.avila@ag.tamu.edu and your Department/Unit Business Office to advise them that you have contacted Citibank.

3. What do I do if a purchase is denied?
Contact the Program Coordinator, Jay Avila, at 979/314-5680 or e-mail jay.avila@ag.tamu.edu to inquire as to why the transaction was declined. The Program Coordinator will assist the cardholder to either resolve the issue or provide instruction on the situation. Once the issue is resolved, the vendor will be able to process the transactions.

There could be several reasons why your purchase was denied. Your purchase may have exceeded the transaction/credit limit or the merchant is not equipped to accept MasterCard as payment. AgriLife may have restricted the merchant/supplier type from use (Merchant Category Code exclusion) and if you present your payment card for payment to these vendors, the authorization request will be declined.

5. What is my credit limit? How much do I have available?
Cardholders can access this information easily using CitManager. Cardholders must first register their card. Department Business staff can access this information using CitiManager or GCMS.

6. Is it possible for someone else to use my card?
According to the payment card training you completed and the Cardholder Agreement that you signed, you are responsible for all charges and the safekeeping of the card; however, it is possible in some instances that another departmental employee could use the card.
The cardholder should use a Payment Card Check Out Log when sharing the payment card (see Attachment F as an example). This procedure will not relieve the cardholder of the responsibilities stipulated in the cardholder agreement: https://agrilifeas.tamu.edu/documents/ag-617.pdf

Note: Vendors may also refuse to allow someone else use your card.

7. **Will use of the Payment Card affect my credit report?**

   No. The Payment Card is a corporate liability card and carries no personal liability for cardholders who use the Payment Card.

8. **Whom should I contact to resolve an error or dispute concerning my account?**

   First, contact the supplier to address the issues. Normally the issues can be resolved between the customer and the supplier. However, if the problem is not resolved at the Department/Unit level with the vendor, contact Citibank regarding fraudulent or disputed charges. Citibank will provide an electronic form to submit. Cardholder will need to print a copy of the completed form for our records before they submit electronically. Contact AgriLife’s Program Coordinator, Jay Avila at 979/314-5680 for additional information.

9. **What about Texas A&M AgriLife Research/Texas A&M AgriLife Extension Service /TVMDL being tax exempt?**

   The card is identified as a "State of Texas" official business, tax exempt card. You are encouraged to advise the supplier (at the time of order or check out) that the purchase is to be tax exempt. You must present a copy of the tax exemption certificate when making a purchase. All three agencies are exempt from paying sales tax on business meals when we are direct billed. Payments made by the payment card are considered direct bills. If ordering by phone or the internet, the vendor must be told that we are exempt and a form can be faxed.

10. **What should I do if the account I need to use during reallocation is not available in the Concur account list?**

    FAMIS updates the available accounts in Concur nightly. If you have established a new account/support account in FAMIS, please allow 2-3 business days for Concur to be updated.

6. **GLOSSARY OF TERMS**

   **Approver** – A person to whom has signature authority on the accounts being utilized for transactions displayed on the payment card statement and has completed Payment Card Cardholder training. An approver cannot approve his/her own transaction.

   **Cardholder** - A person to whom a Texas A&M AgriLife Payment Card has been issued. A cardholder cannot approve his/her own transactions.

   **Issuing financial institution** - A financial institution, Citibank, with whom the State of Texas has currently contracted with for the payment card program.

   **Payment Card** - A credit card issued to an individual employee of Texas A&M AgriLife for the purpose of making authorized purchases on its behalf. Texas A&M AgriLife is responsible to make payments for all charges made using properly issued payment cards.

   **Payment Card Program Guide** - A document that contains instructions and guidelines for the use of the payment card.

   **Payment Card Guidelines** - A term used to reference purchases made in accordance with Federal and State of Texas applicable statutes and regulations, the State Comptroller’s rules, Texas A&M University System policies and Texas A&M AgriLife’s guidelines.

   **Reallocation** - The process of using Concur to select the funding source of a specific transaction. This could include modifications to FAMIS accounts, support accounts, object class codes, descriptions and or other related information.
Reallocator – A person to whom a department/unit has assigned to reallocate transactions to various accounts, support accounts and expense types. A reallocator may or may not be the cardholder. He/she also reviews the cardholder’s monthly statement and checks paper work for completeness.

Reconciler - The person assigned to compare the cardholder’s monthly statement to the monthly receipts and document reconciling items. He/she may review more than one cardholder’s account at the discretion of the Department/Unit Manager, approver or their designee.

Texas A&M AgriLife - A term used to collectively refer to state agencies Texas A&M AgriLife Research, Texas A&M AgriLife Extension Service and TVMDL.
7. ATTACHMENTS/FORMS

To access these forms visit:

https://agrilifeas.tamu.edu/forms/disbursements/

1. Payment Card Cardholder Application/Approval...........................................................Attachment A
2. Credit Increases/Decreases and Card Cancellations....................................................Attachment B
3. Payment Card Cardholder Charges/Usage.................................................................Attachment C
4. Payment Card Transaction Log................................................................................Attachment D
5. Reconciliation of Payment Card Statement to Payment Card Receipts................Attachment E
6. Payment Card Check Out/Check In Log ................................................................Attachment F
7. Missing Receipt Documentation................................................................................Attachment G
8. Tax Exemption Certificate.........................................................................................Attachment H
9. Violations................................................................................................................Attachment I
To submit this form visit: https://it-lf-ecmf.tamu.edu/Forms/Payment-Travel-Card-Application/
To submit this form visit: https://it-lf-ecmf.tamu.edu/Forms/Credit-Increase-Decrease-Card-Cancellation
To access this form visit: [https://agrilifeas.tamu.edu/documents/ag-607.pdf/](https://agrilifeas.tamu.edu/documents/ag-607.pdf/)

AG-607 (09/12)

Texas A&M AgriLife
Administrative Services – Disbursements

**PAYMENT CARD CHARGES/USAGE**

<table>
<thead>
<tr>
<th>Texas A&amp;M AgriLife Research</th>
<th>Texas A&amp;M AgriLife Extension Service</th>
<th>TVMDL</th>
</tr>
</thead>
</table>

As a cardholder for Texas A&M AgriLife, I agree to comply with the terms and conditions of the Payment Card Cardholder Agreement and the Payment Card Program guidelines. If at anytime my card is to be used by another employee of Texas A&M AgriLife for official business only, I will ensure the employee has been properly instructed as to the usage, the usage (by another employee) is recorded on the check out log and on the receipt, all receipts and backup documentation are provided for the monthly statement; and that the utmost security processes were implemented until the card is returned to my possession. I agree that usage of my card will strictly adhere to all terms and conditions of the Payment Card Program processes and procedures.

This signed, original form must be on file with the Texas A&M AgriLife Disbursements office before allowing usage by another employee.

(Please sign and return this form to Texas A&M AgriLife Disbursements, Attention: Payment Card Coordinator, 2147 TAMU, College Station, TX 77843-2147)

<table>
<thead>
<tr>
<th>Cardholder Name (Print/Type)</th>
<th>Cardholder Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Dept./Unit Acct. Signer Name</th>
<th>Dept./Unit Acct. Signer Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

State law requires that you be informed of the following: (1) you are entitled to request to be informed about the information about yourself collected by use of this form (with a few exceptions as provided by law); (2) you are entitled to receive and review that information; and (3) you are entitled to have the information corrected at no charge to you.
To access this form visit: https://agrilifeas.tamu.edu/documents/ag-613.pdf/

AG-613 (09/12)
Texas A&M AgriLife
Administrative Services – Disbursements

TRANSACTION LOG (For Department Use Only)
Texas A&M AgriLife Research
Texas A&M AgriLife Extension Service
TVMDL

Statement Closing Date: __________________________
Card Number: ________________________________
Cardholder Name: ______________________________

NOTE: Follow Q-doc process on Controlled Preliminary Fixed Asset Items for Texas A&M AgriLife Property as described in the Payment Card Program Guide.

TOTAL AMOUNT REQUESTED FROM STATE

TRANSACTION LOG TOTAL

<table>
<thead>
<tr>
<th>Order Date</th>
<th>Cross Ref #</th>
<th>Vendor Name</th>
<th>Description</th>
<th>Amount</th>
<th>Delivery Date</th>
<th>Moved To Account/Code</th>
<th>Date Reallocated/By Whom</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<td></td>
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<td>9</td>
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</tr>
</tbody>
</table>
Reconciliation of Payment Card Statement to Payment Card Receipts

Texas A&M AgriLife Research
Texas A&M AgriLife Extension Service
TVMDL

<table>
<thead>
<tr>
<th>Vendor Name</th>
<th>Description</th>
<th>Action Taken</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

Balance Forward
Total of all items purchased for the statement period (total of all monthly receipts)
Total Expected Statement Amount
Balance per Payment Card Statement
Difference
Reconciling Items Detail:

Total Reconciling Items (next month’s balance forward)

Difference (must be zero):

Reconciled by: __________________________ Date Reconciled: __________________________

AG-614 (09/12)
Texas A&M AgriLife
Administrative Services – Disbursements

To access this form visit: https://agrilifeas.tamu.edu/documents/ag-614.pdf/
To access this form visit: https://agrilifeas.tamu.edu/documents/ag-617.pdf/

AG-617 (10/2012)
Texas A&M AgriLife
Administrative Services - Disbursements

Purchasing Card Check Out/Check In Log
Texas A&M AgriLife Research  Texas A&M AgriLife Extension Service  TVMDL

<table>
<thead>
<tr>
<th>CHECK OUT PROCEDURE</th>
<th>CHECK IN PROCEDURE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Card Number (last 6 digits)</td>
<td>Signature of Person Checking Out Card</td>
</tr>
<tr>
<td></td>
<td>Signature of Person Releasing Card</td>
</tr>
<tr>
<td></td>
<td>Date Checked Out</td>
</tr>
<tr>
<td></td>
<td>Intended Vendor</td>
</tr>
<tr>
<td></td>
<td>PO #</td>
</tr>
<tr>
<td></td>
<td>Date Returned</td>
</tr>
<tr>
<td></td>
<td>Receipt Turned In? Y or N</td>
</tr>
<tr>
<td></td>
<td>Tax Exempt? Y or N</td>
</tr>
<tr>
<td></td>
<td>Signature of Person Receiving Card</td>
</tr>
</tbody>
</table>

* It is suggested to note on the receipt or in Pathway Net when the purchasing card is shared for a purchase and by whom.
To access this form visit: [https://agrilifeas.tamu.edu/documents/ag-817.pdf/](https://agrilifeas.tamu.edu/documents/ag-817.pdf/)
To access this form visit: https://agrilifeas.tamu.edu/documents/01-339.pdf/

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Purchaser: ____________________________  Title: ____________________________  Date: ____________________________

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle. THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID. Sales and Use Tax “Exemption Numbers” or “Tax Exempt” Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.
<table>
<thead>
<tr>
<th>Violations</th>
<th>First Infraction</th>
<th>Second Infraction</th>
<th>Third Infraction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventory purchases not processed within guidelines.</td>
<td>Warning from Program Administrator</td>
<td>Card suspension - 3 months</td>
<td>Terminate card</td>
</tr>
<tr>
<td>*Purchased unacceptable, unallowable or inappropriate items on FAMIS account</td>
<td>Warning from Program Administrator</td>
<td>Card suspension - 3 months</td>
<td>Terminate card</td>
</tr>
<tr>
<td>Amount, date or description on statement does not correlate to receipt.</td>
<td>Warning from Program Administrator</td>
<td>Card suspension - 3 months</td>
<td>Terminate card</td>
</tr>
<tr>
<td>Issuing bank statement not reconciled to receipts within 30 days of closing date with reconciling items listed and explained.</td>
<td>Warning from Program Administrator</td>
<td>Card suspension - 3 months</td>
<td>Terminate card</td>
</tr>
<tr>
<td>Documentation for transactions paid on state funds not submitted to Disbursements (receipts, statement, signed log, etc.)</td>
<td>Warning from Program Administrator</td>
<td>Card suspension - 3 months</td>
<td>Terminate card</td>
</tr>
<tr>
<td>Statement not signed by approver.</td>
<td>Warning from Program Administrator</td>
<td>Card suspension - 3 months</td>
<td>Terminate card</td>
</tr>
<tr>
<td>Business Meal/entertainment expense not justified on receipt/in Pathway Net; Missing IRS 5 Ws - Who, What, When, Where, Why</td>
<td>Warning from Program Administrator</td>
<td>Card suspension - 3 months</td>
<td>Terminate card</td>
</tr>
<tr>
<td>Award/Gift recipient information not provided on receipt/in Pathway Net</td>
<td>Warning from Program Administrator</td>
<td>Card suspension - 3 months</td>
<td>Terminate card</td>
</tr>
<tr>
<td>Texas sales tax charged and not credited back to the card.</td>
<td>Warning from Program Administrator</td>
<td>If within 6 months, card suspension - 3 months</td>
<td>If within 1 year - card suspension - 1 year</td>
</tr>
<tr>
<td>Failure to submit acceptable documentation on time; receipt not detailed nor detail listed in Pathway Net.</td>
<td>Warning from Program Administrator</td>
<td>If within 6 months, card suspension - 3 months</td>
<td>If within 1 year - card suspension - 1 year</td>
</tr>
<tr>
<td>*Receipt missing without documentation.</td>
<td>Warning from Program Administrator</td>
<td>If within 6 months, card suspension - 3 months</td>
<td>If within 1 year - card suspension - 1 year</td>
</tr>
<tr>
<td>Failure to reallocate charges during statement reallocation period.</td>
<td>Warning from Program Administrator</td>
<td>If within 6 months, card suspension - 3 months</td>
<td>If within 1 year - card suspension - 1 year</td>
</tr>
<tr>
<td>Split charges to circumvent purchasing limits of $10,000.00 per transaction.</td>
<td>Card suspension - 3 months</td>
<td>Card suspension - 1 year</td>
<td>Terminate card, possible suspension of employment without pay, possible termination of employment</td>
</tr>
<tr>
<td>*Personal charge.</td>
<td>Card suspension - 1 year</td>
<td></td>
<td>Terminate card, possible suspension of employment without pay, possible termination of employment</td>
</tr>
<tr>
<td>*False description on purchase.</td>
<td>Card suspension - 1 year</td>
<td></td>
<td>Terminate card, possible suspension of employment without pay, possible termination of employment</td>
</tr>
</tbody>
</table>

* Restitution for this violation will include a form of credit to the account, a payroll deduction or a check which MUST be obtained within 7 working days of notification from the Program Coordinator.