



Texas A&M AgriLife Research
Texas A&M AgriLife Extension Service
Texas A&M Veterinary Medical Diagnostic Lab

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 Program Administrators.....	5
2.1.3 Training Program.....	5
2.1.4 Department/Unit Manager	5
2.1.5 Department/Unit	5
2.1.6 Cardholder.....	6
2.1.7 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	13
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.....	14
3.8 Record Retention	15
3.9 Audit.....	15
3.10 Statement and Payment	15
3.11 Returns, Credits and Disputed Charges	15
3.12 Card Termination	16

4. KEY PROGRAM CONTACTS	16
5. FREQUENTLY ASKED QUESTIONS AND ANSWERS	16
6. GLOSSARY OF TERMS.....	18
7. ATTACHMENTS/FORMS	20
Attachment A – Payment Card Cardholder Application/Approval/Agreement Form.....	20
Attachment B – User/Supervisor Statement of Responsibility.....	21
Attachment C – Payment Card Cardholder Charges/Usage	22
Attachment D – Payment Card Transaction Log (Form available but not required)	23
Attachment E – Reconciliation of Payment Card Statement to Payment Card Receipts	24
Attachment F – Payment Card Check Out/Check In Log	25
Attachment G – Missing Receipt Documentation	26
Attachment H – Statement of Disputed Item	27
Attachment I – Tax Exemption Certificate	28
Attachment J – Violations.....	29

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 FAMIS 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 a FAMIS 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 with Citibank 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 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) 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 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 have access to GCMS (CitiDirect Global Card Management System) to reallocate by account/support account and object class code.

- Personnel should complete Disbursements Training, Cardholder Training and GCMS Training as required to understand the use of payment card.

2. GENERAL INFORMATION

2.1 Duties and Responsibilities

2.1.1 Program Coordinator:

The Program Coordinator is responsible to retain applications and program documentation for the payment card program activities within Texas A&M AgriLife. The Program Coordinator is 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. The Program Coordinator may refer questions to the Program Administrators when necessary.

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2.1.2 Program Administrators:

The Program Administrators are designated by Texas A&M AgriLife to answer questions and issues regarding the program. The Administrators are knowledgeable on all procedures in the Payment Card Program Guide and the disbursement of funds.

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2.1.3 Training Program:

Texas A&M AgriLife offers training for all individuals associated with the payment card process. GCMS training can be scheduled by contacting the Program Coordinator. Requests for online Cardholder or Disbursements training should be sent to barose@ag.tamu.edu. Beverly Rose will assign access to the training which is offered through TrainTraq.

2.1.4 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 have access to GCMS to reallocate required 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.

2.1.5 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 and GCMS 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.

2.1.6 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 monthly receipts. The cardholder must complete Cardholder Training to understand the use of cards.

2.1.7 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.

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 in writing by the Department/Unit Manager.

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, submit a written request or e-mail to 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.

At the end of each billing cycle, the payment card cardholder statement will be available in GCMS listing purchases charged to the specific card. Each Department/Unit Business Office will review the receipts/invoices and reallocate the payment card transactions. The department will attach all documentation to the payment card cardholder statement, note any additional information pertinent to the purchase, verify that all purchases are valid, obtain approval and forward the documentation to the Texas A&M AgriLife Disbursements Office via Laserfiche. The statement 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 <http://agrilifeas.tamu.edu/library/pdf/forms/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, Payment Card Program Administrators 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

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 written notification to the Program Administrators, 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.

2.6.3 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

2.6.4 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 complete a Certificate of Destruction form (Attachment I) and forward the form to the Payment Card Program office. 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 should be sent to barose@ag.tamu.edu.

- A Payment Card Cardholder Application/Approval/Agreement form can be obtained at <http://agrifeas.tamu.edu/library/pdf/forms/ag-616.pdf>. This application will provide Texas A&M AgriLife Payment Card Program with the necessary information about you (the cardholder), the budgeted FAMIS account/support account for default payment, 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 and department account approver will sign the Payment Card Cardholder 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

<http://agrifeas.tamu.edu/fiscal/disbursements/payment-card/resources/index.php> :

- 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:
A monthly reconciliation is required 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.
- Statement of Disputed Items Form: The cardholder should use this form for disputing a transaction that appears on their Cardholder Statement.
- 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.

- Certificate of Destruction Form: This form should be used when a payment card must be cancelled/destroyed upon employment status change of the cardholder. The payment card should not be returned to Disbursements Payment Card Coordinator's office.
- 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 cards have a default FAMIS account number to which the purchases will be charged.
- The maximum single transaction limit for the card is \$5,000.
- Charges should be reallocated to different 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 \$5,000. Departments/Units may request a single transaction limit up to \$5000.

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://www.tibh.com/index.htm>
- 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: <http://www2.cpa.state.tx.us/cmbl/hubonly.html>
- 3.4.1.4 Confirm that the identified vendor is in good standing with the state on all purchases over \$500 by checking their taxpayer/vendor hold status using FAMIS screens 171 or 172.
- 3.4.1.5 Check the state Suspended/Debarred Vendor List: http://www.window.state.tx.us/procurement/prog/vendor_performance/debarred/
- 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. The supplier should also include a copy in the shipment. Ask supplier to indicate the cardholder's name and the words "Payment Card" on all packing lists and box labels. This will enable the receiving department/unit to facilitate the delivery of your supplies.
- 3.4.1.9 If ordered by mail, specify cardholder name, company name, department/unit name and shipping instructions. Also, specify the Payment Card number, expiration date, billing address of the card and name as it appears on the card.

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
- Telecommunication parts, supplies 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 such as facsimile machines, stereo systems, cameras, video recorders/players, VCR, DVD, camcorder, televisions, micro-computers, 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. Call Texas A&M AgriLife Property Management 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.

GCMS Process:

- Identify transaction

- Change the account/support account, if applicable
- Change the object class code to agree with the controlled preliminary fixed asset documentation
- It is suggested to reference the applicable Q-doc and asset number in GCMS

FAMIS Process:

- Create Q-doc type of limited document on screen 240
- Close Q-doc – DO NOT ROUTE
- Enter Controlled Preliminary Fixed Asset information – screens 360 through 362
 - Indicate split or combined purchases on description line 2
 - Complete related asset fields
- Complete the Q-doc on screen 243 - Completing will release encumbrance and retain the accounting information
- Receiving of Q-doc is not required

Inventory Process:

- It is suggested that the asset be properly tagged with the preliminary asset number.
- Write the preliminary asset number and the Q-doc number on the receipt

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 GCMS
- Non-employee gifts (5241) - recipient's name, address and social security number (only if greater than \$600) must be entered in GCMS
- Floral arrangements (if allowable on the account)

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
- Telecommunication services (provider access minutes, airtime, monthly service, etc.)
- Consulting services
- Airfare
- Vehicle rentals
- Travel/transportation and related expenses for faculty/staff
- Auto parts and services for Texas A&M AgriLife Extension Service vehicles (excludes WDMS)
- Controlled, hazardous, radioactive materials
- Fuel for vehicles
- Tuition and fees
- Memberships dues
- 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 during the reallocation period.

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:

The payment card is assigned to one specific agency; therefore, joint purchases require the use of two separate agency cards. However, the total of the joint purchase cannot exceed \$5,000. The vendor will need to process individual payments using each agency's payment card for the portion intended to be paid by that agency. One card cannot 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). Transactions or charges on an agency specific card cannot be reallocated, split or transferred to another agency.

Example: At a center, Texas A&M AgriLife Research and Texas A&M AgriLife Extension Service purchase janitorial supplies in the amount of \$100 and want to split the charge \$50/\$50. If the payment card is to be used, Texas A&M AgriLife Research will present their payment card and request to be charged \$50. Then, Texas A&M AgriLife Extension Service will present their payment card and request to be charged the remaining \$50. Both transactions will need a copy of the itemized receipt. The total of the entire joint purchase may not exceed \$5,000.

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 Transactions charged to state accounts will require the card statement and supporting documentation to be submitted to Texas A&M AgriLife Disbursements via Laserfiche for auditing. Documentation for transactions on non-state funds will be retained at the Department/Unit level and will not be submitted to Disbursements unless requested for audit purposes.

3.7.2 The following section outlines the submission, reallocation and payment responsibilities of Cardholders, Departments/Units and Texas A&M AgriLife Disbursements.

3.7.2.1 Cardholders are responsible for prompt submission of receipts, including account/support account reallocation information and supporting documentation to the Department/Unit designee.

The submission process of the required information may vary between Departments/Units. Departments/Units may require cardholders to submit required information to the Department/Unit designee within three (3) working days after the close of the billing cycle (3rd of each month). For additional guidance, contact your Department/Unit designee.

3.7.2.2 Departments/Units reallocation/submission period is the 20th of each month. Occasionally, this period may be shortened to accommodate the payment process deadlines.

Departments/Units are to reallocate in GCMS the account/support account and change object class code. Payment card statements should be printed by running the Expense Report in GCMS. Signature of Department/Unit approver or designee is required on the card statement. Submit the approved payment card statement and supporting documentation impacting state funds to Texas A&M AgriLife Disbursements. After the 20th, the information in GCMS will be locked and will be unavailable for modification. Once transactions have been posted into FAMIS, departments/units may submit correction requests to move transactions to a local account.

- 3.7.2.3 Texas A&M AgriLife Disbursements is responsible for managing the electronic flow of transaction information from the issuing financial institution (Citibank) to the Texas A&M AgriLife's accounting system (FAMIS). In addition, Texas A&M AgriLife Disbursements will ensure payment to Citibank by the specified due date each month.

In the electronic flow of transaction information from Citibank to FAMIS, posting errors may occur on accounts. Potential errors may include:

- object class code not valid on account
- closed/deleted accounts
- terminated accounts/support accounts/projects

When posting errors occur, the card default account may be charged. The Department/Unit and Texas A&M AgriLife Disbursements must resolve posting errors in a timely manner. Any change in account/support account information will be communicated and documented with the Department/Unit prior to being changed. Should a resolution not be met, Texas A&M AgriLife Disbursements will coordinate with appropriate fiscal staff to ensure a permissible account/support account is charged.

- 3.7.3 The Department/Unit designee has thirty (30) days from the statement closing 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.

Reconciliation may be separate from the statement and should reflect:

- Balance forward
- Total of all items purchased for the statement period (total of monthly receipts)
- Total expected statement amount (balance forward plus (+) current monthly receipts)
- Balance per Citibank statement
- Difference between Citibank statement and expected statement amount
- List reconciling items in detail (vendor name, amount, action taken)
- Total reconciling items (balance forward to next month's reconciliation form)
- Initials of the reconciler and date reconciled

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 <http://agriflifeas.tamu.edu/library/pdf/forms/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.

All documentation should be maintained in accordance with current records retention schedule. Departments/Units will be responsible for the retention of documents on all non-state transactions. Disbursements will be responsible for the retention of documents on all state transactions. Efficient retrieval of the records is important for audit purposes. Documents to retain include, but are not limited to, the following:

- Cardholder statements
- Receipts and supporting documentation
- Check out logs
- Reconciliations

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. Disbursements will perform post payment audits on local funds transactions. Audits are performed to ensure all transactions are in compliance with payment card guidelines.

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

3.10 Statement and Payment

Individual cardholder statements will be available in GCMS for Departments/Units to print. Citibank will mail a Corporate Bill to Disbursements each month. Disbursements will use this Corporate Bill to process one payment to Citibank for all cardholder transactions. After the reallocation deadline but prior to the end of the month, local and state fund transactions will post to FAMIS. Disbursements will work with Departments/Units to resolve any posting problems associated with FAMIS.

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

3.11 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, fill out a Dispute Form (Attachment J) and forward the form to the Payment Card Program Coordinator. The Payment Card Program Coordinator will file the form with Citibank. 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.

3.12 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 e-mail the Program Coordinator. The Department/Unit Business Office should complete a Certificate of Destruction (Attachment I) and forward the form to the Payment Card Program Coordinator. The Program Coordinator will contact the Citibank to cancel card. The 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:

Lori Maxey
979/845-2534
lori.maxey@ag.tamu.edu

Li Su
979/845-2553
LSU@ag.tamu.edu

Program Administrators:

Shiao-Yen Ko
979/845-4778
s-ko1@tamu.edu

Kim Payne
979/845-4764
kpayne@ag.tamu.edu

5. FREQUENTLY ASKED QUESTIONS AND ANSWERS

1. For what types of purchases should I use the Payment Card?

Payment card guidelines govern how you can use the Payment Card. The current payment card guidelines for delegated purchasing authority will determine the type of purchases for which you are authorized.

2. In what ways do I 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.

3. How does Texas A&M AgriLife Research/Texas A&M AgriLife Extension Service/TVMDL benefit from the Payment Card Program?

When employees use the Payment Card, Texas A&M AgriLife enjoys greater productivity as a result of reduced paperwork and savings from consolidated multiple supplier invoices to one statement from Citibank.

4. 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, Candi Young, at 979/845-2534 or e-mail agrilifepaymentcard@ag.tamu.edu and your Department/Unit Business Office to advise them that you have contacted Citibank.

5. What do I do if a purchase is denied?

Contact the Program Coordinator, Candi Young, at 979/845-2534 or e-mail agrilifepaymentcard@ag.tamu.edu to inquire as to why the transaction was declined. If the Program Coordinator is unable to resolve the problem(s), Citibank will be contacted to request assistance with the problem identification. Once the problem(s) are identified, the cardholder may request the vendor to call Citibank at 800/248-4553 for a manual authorization. The vendor will then be able to process the transaction.

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. The Payment Card Program 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.

If you feel a particular vendor should be added or deleted, submit a written request or e-mail to the Program Coordinator. The Program Coordinator will evaluate the request.

6. Is it possible for someone else to use my card?

According to 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 someone else could use the card. The Payment Card Cardholder Charges/Usage form (Attachment C) must be completed by the cardholder and filed with the Program Coordinator, Candi Young at MS 2147, prior to the loaning of the payment card. The Payment Card Cardholder Charges/Usage form may also be found at: <http://agrilifeas.tamu.edu/library/pdf/forms/ag-607.pdf>

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: <http://agrilifeas.tamu.edu/library/pdf/forms/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, complete the Statement of Disputed Items form (Attachment J) and fax to the Program Coordinator, Candi Young at 979/458-3242. This form may also be found at: <http://agrilifeas.tamu.edu/forms/disbursements/index.php>

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. Both 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 GCMS account list?

FAMIS will update the list of accounts routinely with Citibank.

11. When I use my payment card to make a purchase, how is the transaction authorized?

When you use the payment card to make a purchase, the supplier verifies the account number with Citibank. Your spending limits are checked automatically against present Texas A&M AgriLife limits.

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.

Default account - The accounting code assigned to a payment card. All charges made with a specific payment card will be posted into that card's default account by the issuing financial institution unless the purchase is reallocated.

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 GCMS to change 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 in GCMS. 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:**

<http://agrilifeas.tamu.edu/forms/disbursements/index.php>

1. Payment Card Cardholder Application/Approval Attachment A
2. User/Supervisor Statement of Responsibility 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. Statement of Disputed Item Attachment H
9. Tax Exemption Certificate Attachment I
10. Violations..... Attachment J

To access this form visit: <http://agrilifeas.tamu.edu/library/pdf/forms/aq-616.pdf>

AG-616 (09/12)

Texas A&M AgriLife
Administrative Services – Disbursements

**PAYMENT CARD PROGRAM
CARDHOLDER APPLICATION, AGREEMENT AND APPROVAL FORM**
Mail To: Disbursements, 2147 TAMU ATTN: Payment Card Program

Texas A&M AgriLife Research - 556
 Texas A&M AgriLife Extension Service - 555
 TVMDL - 557

Applicant's Name (as it appears on payroll): _____

Department/Unit Name: _____

Department's code: (four alpha characters): _____ Mail stop: _____

Department/Unit Address: _____

Phone Number: _____ E-Mail: _____

Applicant's UIN #: _____

Local FAMIS account to use as the default account: _____

FAMIS Account Support Account

Single Transaction Limit: \$ _____ Monthly Transaction Limit: \$ _____

Department contact for Reallocation/Reconciliation (Bookkeeper):

_____	_____	_____
Name	Phone	Email

As a cardholder, I agree to comply with the terms and conditions of this Agreement and the Payment Card Program Guide.

I acknowledge that I have read and understand the terms and conditions of this Agreement and the Payment Card Program Guide. I also acknowledge that I have completed the Cardholder Online Training. I understand that Texas A&M AgriLife is liable to JPMorgan Chase & MasterCard for all Texas A&M AgriLife charges.

I agree to use this card for Texas A&M AgriLife approved purchases only and agree not to charge personal purchases. If the card is shared I agree to document using the template check in/check out log. I understand that Texas A&M AgriLife will audit the use of this card and report findings to the departmental head or department approver.

I further understand that improper use of this card may result in disciplinary action, which may include termination of employment. I agree to repay Texas A&M AgriLife any amounts owed by me even if I am no longer employed by Texas A&M AgriLife.

I understand that the card is property of Texas A&M AgriLife. I further understand that Texas A&M AgriLife may terminate my right to use this card at any time for any reason. I agree to return the card to Texas A&M AgriLife immediately upon request or upon termination or transfer of employment.

Applicant's (Cardholder) Name (Print/Type)	Applicant/Cardholder Signature and Date Required	
Applicant's (Cardholder) Signature	Date	
I hereby approve the applicant, listed above, for issuance of a Texas A&M AgriLife Payment Card. I agree that the FAMIS account listed above will have funds sufficient to pay any and all charges made by this individual. I will ensure that a monthly reconciliation and approval of all statements will be done and all documentation retained as required. I understand that the improper use of this card by this individual may result in disciplinary action, up to and including termination of employment.		
Department Head or Supervisor Name (Print/Type)	Department Head/Supervisor Signature and Date Required	
Department Head or Supervisor Signature	Date	

State law requires that you be informed of the following: (1) you are entitled to be informed about the information Texas A&M collects about you (with a few exceptions as provided by law); (2) you are entitled to receive a copy of that information; and 3) you are entitled to have the information corrected at no charge to you.

To access this form visit: <http://agrilifeas.tamu.edu/library/pdf/forms/ag-615.pdf>

AG-615 (09/12)	TEXAS A&M AGRI LIFE	
Texas A&M AgriLife Administrative Services – Disbursements		
USER/SUPERVISOR STATEMENT OF RESPONSIBILITY		
<input type="checkbox"/> Texas A&M AgriLife Research	<input type="checkbox"/> Texas A&M AgriLife Extension Service	<input type="checkbox"/> TVMDL
<p>In the utilization of the payment/travel card software, there are several changes, revisions, and reports that may be made to the account to which I have access. Changes and revisions including funding sources and /or the object (expense) codes as well as report generation are examples of the capabilities of the software. In making changes or revisions, I accept the responsibility of knowing that the changes are allowable within the funding sources and the funds are available. I also accept the responsibility of keeping the reports and information confidential.</p> <p>I understand, accept and will complete training relating to the responsibilities as a User/Supervisor of the payment/travel card software provided to me by the bank and Texas A&M AgriLife. Misuse or abuse of this responsibility as User/Supervisor may be just cause for revocation of software access and disciplinary action.</p>		
ORIGINAL SIGNATURE AND DATE REQUIRED		
Signature	Date	
Printed Name	Phone Number	
Departmental/Unit Name	Email Address	
<p>As supervisor of the employee listed above, I grant authorization for the use of the payment/travel card software, as intended, to this employee. Errors and/or omissions shall be corrected promptly to assure payment is made in a timely manner. This authorization is not transferable without my expressed written permission.</p>		
ORIGINAL SIGNATURE AND DATE REQUIRED		
Dept./Unit Account Signer Signature	Date	
Printed Name		

To access this form visit: <http://agriflifeas.tamu.edu/library/pdf/forms/ag-607.pdf>

AG-607 (09/12)

Texas A&M AgriLife
Administrative Services – Disbursements



**PAYMENT CARD
CARDHOLDER CHARGES/USAGE**

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

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)

Cardholder Name (Print/Type)

Original Signature & Date Required

Cardholder Signature Date

Dept./Unit Acct. Signer Name

Original Signature & Date Required

Dept./Unit Acct. Signer Signature Date

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: <http://agriflifeas.tamu.edu/library/pdf/forms/ag-613.pdf>

To access this form visit: <http://agrilifeas.tamu.edu/library/pdf/forms/ag-614.pdf>



AG-614 (09/12)

Texas A&M AgriLife
Administrative Services – Disbursements

Reconciliation of Payment Card Statement to Payment Card Receipts

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

Card Number: xxxx-xxxx- Statement Closing Date: _____

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:

Vendor Name	Description	Action Taken	Amount

Total Reconciling Items (next month's balance forward) _____

Difference (must be zero): _____

Reconciled by: _____ Date Reconciled: _____

To access this form visit: <http://agrilifeas.tamu.edu/library/pdf/forms/ag-817.pdf>

AG-817 (09/2012)

Texas A&M AgriLife
Administrative Services – Disbursements



Missing Receipt Documentation *Payment and Travel Cards*

Cardholder Information

Cardholder Name: _____ Card Number: XXXX-XXXX-_____

Transaction Information

Vendor Name: _____ Transaction Date: _____
Transaction Amount: \$ _____ Tax Amount: \$ _____

Item(s) Purchased (please itemize):

Item(s) Purchased for (include IRS SW's for business meals):

Reason for Missing Receipt:

Certification

I _____ (cardholder name) certify that the above purchase was authorized by me for Agency business, and I verify that there was no unallowable tax charged on this purchase. Additionally, if a business meal was purchased, I have documented the IRS SW's and itemized the alcohol purchased separately, and have indicated an unrestricted account for the alcohol charge.

Name (Please Print)

Original Signature Required Signature	Original Signature Required Date
Original Signature Required Department Approval	Original Signature Required Date

To access this form visit: <http://agrilifeforms.tamu.edu/citibank-cardholder-dispute-form-non-travel.doc>



Citibank® Commercial Cards Cardholder Dispute Form

Inquirer's Name: _____ Date: _____

Cardholder's Name: _____

Account Number: _____

Cardholder: Please provide a copy of any information / forms requested below along with the statement where the disputed charge appears and send via fax or mail to:

FAX TO: 605-357-2019

OR

MAIL TO: Citibank® Commercial Cards
701 E. 60th ST. N Mail Code 3270
P.O. BOX 6125
Sioux Falls, S.D. 57117

This form must be filled out completely and forwarded to Citibank and appropriate Agency Officials (as determined by your internal procedures) within 60 calendar days of the disputed charges' posting date so that we may investigate.

Transaction Date: _____ Dollar Amount of Charge: \$ _____

Merchant: _____

Cardholder Signature: _____

Please read carefully each of the following descriptions and check the one most appropriate to your particular dispute. If you have any questions, please contact us at 1-800-248-4553 (overseas call collect, 904-954-7850). We will be more than happy to advise you in this matter.

• **UNAUTHORIZED TRANSACTION**

I have not authorized this charge to my account.

• **DUPLICATE PROCESSING—THE DATE OF THE FIRST TRANSACTION WAS _____.**

The transaction listed above represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.

• **MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ _____.**

(Please provide a separate statement detailing the merchant contact, and the expected date to receive merchandise.)

My account has been charged for the above transaction, but I have not received the merchandise or service. I have contacted the merchant but the matter was not resolved.

• **MERCHANDISE RETURNED IN THE AMOUNT OF \$ _____.**

(Please provide a separate statement detailing the merchant contact, and the expected date to receive merchandise.)

My account has been charged for the above listed transaction, but the merchandise has since been returned.

****Enclosed is a copy of my postal or UPS receipt.****

• **CREDIT NOT RECEIVED**

I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. **A copy of the credit voucher is enclosed.**

• **DIFFERENCE IN AMOUNT**

The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount for which I signed. The difference of amount is \$ _____.

• **COPY REQUEST**

I recognize this charge, but need a copy of the sales draft for my records.

• **SERVICES NOT RECEIVED: Please enclose a separate statement with the date of the merchant contact and response.**

I have been billed for this transaction; however, the merchant was unable to provide the services.

Paid for by another means. My card number was used to secure this purchase; however, the final payment was made by check, cash, or another credit card. **Enclosed is my receipt, canceled check (front and back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means.**

• **NOT AS DESCRIBED**

The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must specify what goods, services, or things of value were received. The cardholder must have attempted to return the merchandise and state so in his/her complaint.)

• **If none of the above reasons apply:**

Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper and sign and date your description statement.

Public Sector Dispute Form
PS003 Final 05/18/06

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CITIBANK, CITI and Arc Design, CITIGROUP and the Umbrella Device are trademarks and service marks of Citicorp or its affiliates and are used and registered throughout the world.

To access this form visit: <http://agriflifeas.tamu.edu/library/pdf/forms/tx-sales-and-use-tax-exemption-certification.pdf>

01-229 (Back)
(Rev. 11-650)

Texas A&M AgriLife
Research #17-60005410

Texas A&M AgriLife Extension
Service #17-60005378

Texas A&M Veterinary Medical Diagnostic
Laboratory #1200002708

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency		
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)	
City, State, ZIP code		

I, the purchaser named above, claim an exemption from payment of sales and use taxes for the purchase of taxable items described below or on the attached order or invoice form:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

All purchases of Texas A&M AgriLife Research, Texas A&M AgriLife Extension Service, or Texas A&M Veterinary Medical Diagnostic Laboratory:

Purchaser claims this exemption for the following reason:

This property is being secured for the exclusive use of the State of Texas.

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

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.

Violations	First Infraction	Second Infraction	Third Infraction
Inventory purchases not processed within guidelines.	Warning from Program Administrator	Card suspension - 3 months	Terminate card
*Purchased unacceptable, unallowable or inappropriate items on FAMIS account	Warning from Program Administrator	Card suspension - 3 months	Terminate card
Amount, date or description on statement does not correlate to receipt.	Warning from Program Administrator	Card suspension - 3 months	Terminate card
Issuing bank statement not reconciled to receipts within 30 days of closing date with reconciling items listed and explained.	Warning from Program Administrator	Card suspension - 3 months	Terminate card
Documentation for transactions paid on state funds not submitted to Disbursements (receipts, statement, signed log, etc)	Warning from Program Administrator	Card suspension - 3 months	Terminate card
Statement not signed by approver.	Warning from Program Administrator	Card suspension - 3 months	Terminate card
Business Meal/entertainment expense not justified on receipt/in Pathway Net. Missing IRS 5 W's - Who, What, When, Where, Why.	Warning from Program Administrator	Card suspension - 3 months	Terminate card
Award/Gift recipient information not provided on receipt/in Pathway Net.	Warning from Program Administrator	Card suspension - 3 months	Terminate card
Texas sales tax charged and not credited back to the card.	Warning from Program Administrator	If within 6 months, card suspension - 3 months	If within 1 year - card suspension - 1 year
Failure to submit acceptable documentation on time; receipt not detailed nor detail listed in Pathway Net.	Warning from Program Administrator	If within 6 months, card suspension - 3 months	If within 1 year - card suspension - 1 year
*Receipt missing without documentation.	Warning from Program Administrator	If within 6 months, card suspension - 3 months	If within 1 year - card suspension - 1 year
Failure to reallocate charges during statement reallocation period.	Warning from Program Administrator	If within 6 months, card suspension - 3 months	If within 1 year - card suspension - 1 year
Split charges to circumvent purchasing limits of \$5000.00 per transaction.	Card suspension - 3 months	Card suspension - 1 year	Terminate card, possible suspension of employment without pay, possible termination of employment
*Personal charge.	Card suspension - 1 year	Terminate card, possible suspension of employment without pay, possible termination of employment	
*False description on purchase.	Card suspension - 1 year	Terminate card, possible suspension of employment without pay, possible termination of employment	

* 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.