

**College of Architecture
Procard Procedures
Updated August 2005**

All cards will be secured in the Business Office.

General Rules

1. Procard Training
 - a. All cardholders are required to attend Procard Training.
 - b. It is required that cardholders counsel anyone that they authorize to use their card.
 - c. It is recommended that anyone who will ever use someone else's card attend Procard Training.
 - d. It is recommended that these individuals either read the *Guidelines for Disbursement of Funds* found at <http://finance.tamu.edu/fms/disbursement/default.asp> or attend Disbursement Training provided by Financial Management Operations.
2. Allowing Others To Use & Check Out Your Card
 - a. Complete the *Texas A&M University Purchasing Card Program Purchasing Card Charges/Usage* form.
 1. Send the original to Purchasing Services at mail stop 1477.
 2. Send a copy to the Architecture Business Office.
 - b. Permissions:
 - 1) Blanket permission – Attach a list of blanket permissions to the *Texas A&M University Purchasing Card Program Purchasing Card Charges/Usage* form to file in the Business Office.
 - 2) One-time permission – Complete the *College of Architecture Use of Purchasing Card Agreement* and turn it in to the Business Office each time.

Check Out Procedures

1. Check out card from the Business Office. The Business Office Account Administrator must approve the purchase in advance.
2. Complete and sign check out log.
3. Take the following:
 - a. Card
 - b. *Texas Sales & Use Tax Exemption Certificate*
4. If you are not the cardholder, you must be able to answer “Yes” to one of these questions before you may check out a card:
 - a. Are you on a blanket request to check out the card and have you been counseled on procard use?
 - b. Do you have written permission that you are authorized to use the card and have you been counseled on procard use?
5. Turn the card in the same day with original, itemized receipts unless you receive an extension by the business office. The Business Office will inventory the cards regularly.

Card Check-In Procedures

You must turn in the card and receipts together. Do not leave receipts in the "in-box" at the front desk. Do not hand it to anyone without signing it back in. If you do not sign it back in, then you are ultimately responsible if the card gets lost.

Before turning in the card, do the following:

1. Complete the *Procard Transaction Log*. This is located on-line in an excel file. The Business Office can assist you in locating the file. You may use the Business Office computer to do this.
 - a. Include the order date and date items were received (required by auditors).
 - 1) The received date for subscriptions, memberships, and conferences is the ending date. In the description for these items include the beginning and ending dates.
 - 2) If you have not yet received the goods, follow up with the account administrator once you receive them.
 - b. Include the vendor name.
 - c. Include a detailed description. Do not use any acronyms – auditors require us to spell it out.
 - d. If the charge needs to be moved to a different account, write the account in the “move to account” column.
 - e. The Business Office will complete the object code, Recon notes, and R column.
Please do not type in these columns.
2. Tape your receipt to a sheet of paper, being careful not to tape over numbers or important information (the ink will disappear). Write the number from the *Procard Transaction Log* onto your receipt to use as a cross reference.
3. Place the itemized receipt that you taped onto a piece of paper into the account folder.
4. Take the folder and the card to the Account Administrator to audit. They will audit the receipts and the log entry.
5. After the audit, check the card in. Complete the Check-In Log and sign it.
6. Re-file the card folder.

Please note: The Business Office has a very short window to make account and object code reallocations required by TAMU rules. So, it is crucial that you turn in itemized receipts and log the transactions in a timely manner. Failing to do this causes considerable extra work for the Business Office in an effort to keep you, the cardholder, from being written up in an audit.

Errors Found During Audit Process

1. If errors are found during the audit process, then the following procedures apply:
 - a. The Account Administrator will inform the department's Administrative Assistant and cardholder of the errors and request their assistance in resolving the problems. The cardholder is ultimately responsible for resolving them.
 - b. Make a copy of the problem receipt, if applicable, for the person returning the card to take. Never remove an original receipt from the Business Office unless the vendor requires the original receipt to resolve the problem. If that is the case, always make a copy for the Business Office and document where the original receipt is located.
 - a. Cardholders will have two business days after the purchase to resolve errors and report back to the Account Administrator. The cardholder should document all contacts that were made with the vendors and what was discussed.
 - b. Upon completion, the account administrator will re-audit the errors.

**Failure to comply could result in loss of
privilege. You have two business days to
resolve any errors.**

Procard Reconciliation

1. The statement period ends on the 5th of each month. The Business Office should receive all statements. If the department receives a statement, deliver it to the Business Office as soon as possible due to reconciliation deadlines mandated by Financial Management Operations.
2. Business Office personnel will print a report from the on-line procard system listing all cards that had activity during that statement period. The Business Office will match the report with the statements to ensure that they received all of them.
3. The day the statements arrive, the Business Office personnel will perform the following tasks:
 - a. Pull each card folder that had activity.
 - b. Complete the top portion of the Procard Log for each folder that had activity (FAMIS account, cardholder name, statement date).
 - c. Match receipts with the actual statement to ensure all receipts are present.
 - d. Reallocate accounts and object codes.
 - e. Staple documentation together in this order:
 - 1) Statement
 - 2) *Procard Transaction Log*
 - 3) Receipts. Put receipts in the numerical order that they are listed on the Procard Log. The numbers on the log should correspond to numbers that should be written on the Procard Receipt Sheet.
 - 4) Give all statements and stapled documentation to the reconciler.

4. During the reconciliation, if the reconciler finds any errors, the following procedures will apply:
- a. The cardholder and departmental administrative assistant will be informed of the errors. The cardholder is ultimately responsible for resolving them.
 - b. The errors will be documented to ensure prompt resolution.
 - c. Make a copy of the problem receipt, if applicable, for the cardholder. Never remove an original receipt from the Business Office unless the vendor requires the original receipt to resolve the problem. If that is the case, always make a copy for the Business Office and document where the original receipt is located.
 - c. Cardholders will have two business days after the purchase to resolve errors and report back to the Business Office. The cardholder should document all contacts that were made with the vendors and what was discussed.
 - d. Upon completion, the reconciler will re-audit the errors.
 - e. Failure to comply with the two-day deadline could result in the card being placed on hold. If a card is placed on hold, then using a substitute card is not allowed.
 - f. Once errors are resolved, the statement packet will be routed to the Assistant Dean for Finance, who will review and sign each *Purchasing Card Internal Order Transaction Log* as the "Reviewer."
 - g. The Assistant Dean for Finance will return all statement packets to the reconciler, who will initiate having the cardholder and Department Head sign each *Purchasing Card Internal Order Transaction Log*.
 - h. Once all signatures are obtained, the statements will be routed to the Account Administrator for posting and filing.

Examples of why a card would be placed on hold:

1. Failure to resolve errors in a timely and efficient manner.
2. Recurring errors of the same type (i.e. sales tax charges or receipts that are not itemized).
3. Failure to comply with Texas A&M University procurement rules and regulations as documented in the *Disbursement of Funds* manual and other purchasing card documentation provided by Purchasing Services.
4. Recurring failure to follow up concerning delivery date of items not received at the time the card was checked in.