

Texas AgriLife Research  
Texas AgriLife Extension Service

# *Purchasing Card Program Guide*



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## 1. OVERVIEW

### 1.1 Purchasing Card Program

Texas A&M AgriLife offers to Texas AgriLife Research and Texas AgriLife Extension Service and Departments/Units an innovative program that simplifies the way in which goods/services are ordered and paid. The Purchasing Card Program is a fast, flexible purchasing method for processing delegated orders with suppliers who accept credit cards. The purpose of the Purchasing Card Program is to establish an efficient, cost-effective method of purchasing and 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 Purchasing Card can be used with any supplier that accepts MasterCard as a form of payment.

The Purchasing Card Program is designed to delegate to the user limited purchasing authority for items. The purchasing 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 purchasing guidelines.

### 1.2 Purchasing Card Contract

The terms and conditions of the Purchasing Card contract with JPMorgan Chase 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 Purchasing Card services and will comply with the terms and conditions of the state contract in the implementation of this program.

### 1.3 Purchasing Card Program Guide

The Purchasing Card Program Guide provides the guidelines for using the Purchasing Card. **Please read it carefully.** Your signature on the Purchasing 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 Purchasing Card:

- Your Purchasing Card is issued in your name. All purchases made on the Purchasing Card must be only *yours*. You are responsible for the security of the Purchasing Card and the transactions made with it. If you do not follow guidelines when using the Purchasing Card, you could be subject to corrective action, including termination.
- You can use the Purchasing 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 Purchasing Card to purchase supplies within your delegated limits.
- Use should not exceed the monthly credit limit assigned to the Purchasing 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 Purchasing Card **is not intended to avoid or bypass appropriate purchasing or payment procedures.** This program complements the existing processes available.
- The Purchasing Card is **not allowed for personal use.**
- The Purchasing Card is not allowed for employee/prospective employee travel.

- Upon cardholder employment status change, the purchasing card must be returned to the Department/Unit Business Office to coordinate card cancellation with the Program Coordinator.
- Each Department/Unit that utilizes the purchasing card must designate someone to have access to Pathway Net to reallocate by account/support account and change object class code.
- Personnel should complete Disbursements Training, Cardholder Training and Pathway Net Training as required to understand the use of purchasing 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 Purchasing 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.

#### **Program Coordinator**

**Candi Young**  
979/845-2534  
[purchasingcard-ag@ag.tamu.edu](mailto:purchasingcard-ag@ag.tamu.edu)  
[clyoung@ag.tamu.edu](mailto:clyoung@ag.tamu.edu)

#### 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 Purchasing Card Program Guide and the disbursement of funds.

**Shiao-Yen Ko**  
979/845-4778  
[s-ko1@tamu.edu](mailto:s-ko1@tamu.edu)

**Kim Payne**  
979/845-4764  
[kpayne@ag.tamu.edu](mailto:kpayne@ag.tamu.edu)

#### 2.1.3 Training Program:

Texas A&M AgriLife offers training for all individuals associated with the purchasing card process. Pathway Net training can be scheduled by contacting the Program Coordinator at [purchasingcard-ag@ag.tamu.edu](mailto:purchasingcard-ag@ag.tamu.edu). Requests for online Cardholder or Disbursements training should be sent to [FAMISHelp-Ag@ag.tamu.edu](mailto:FAMISHelp-Ag@ag.tamu.edu).

#### 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 Purchasing 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 some personnel to have access to Pathway Net to reallocate required transactions to their appropriate account/support account and change object class code.

The Department/Unit Manager, or designee, should review the usage of the purchasing 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 departmental cards. These personnel should complete Cardholder Training to learn guidelines and instructions given to cardholders. They should also complete Disbursements Training and Pathway Net training to be able to reallocate charges to account/support accounts and change 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 Purchasing 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 Purchasing 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 JPMorgan Chase Customer Service:

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

The JPMorgan Chase Customer Service number is: 800/890-0669

## 2.2 Purchasing Card Controls

### 2.2.1 Monthly Credit Limits:

All Purchasing 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 JPMorgan Chase.

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

### 2.2.2 Single Transaction Limits:

Your Purchasing Card has a single transaction limit. This is the amount available on the Purchasing 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 Purchasing Card Program may be restricted for use with certain types of suppliers and merchants. If you present your Purchasing 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 Purchasing Card

It is the cardholder's responsibility to obtain an itemized receipt/invoice for each purchase when using the Purchasing 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 purchasing card cardholder statement will be available in Pathway Net listing purchases charged to the specific card. Each Department/Unit Business Office will review the receipts/invoices to and reallocate the purchasing card transactions. They will attach all documentation to the purchasing card cardholder statement, note any additional information pertinent to the purchase, verify that all purchases are valid, obtain departmental signature approval and forward the documentation to the Texas A&M AgriLife Disbursements Office via Laserfiche as required for audit and payment. Within 30 days of the closing of a billing cycle, the statement must be reconciled with all receipts and reconciling items documented. The Department/Unit 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 purchasing card internal procedures.

The Purchasing Card Internal Order Transaction Log is not required by the purchasing card program but could continue to 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://agsupport.tamu.edu/purchasing/PurchasingCard.html>. An example of the Purchasing Card Internal Order Transaction Log is attached (See Attachment E).

## 2.4 Sales and Use Tax

### 2.4.1 Sales and Use Tax

As agencies of the State of Texas, the Texas AgriLife Research, the Texas 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 purchasing card (Attachment K). Texas state sales tax charged on a transaction should be credited back to the purchasing 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 Purchasing 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 Purchasing 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 Purchasing 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 Purchasing 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 Purchasing 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 Purchasing Card Cardholder Charges/Usage form (Attachment D) must be completed by the cardholder and filed with the Program Coordinator prior to loaning of the purchasing 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 Purchasing Card Program are outlined in this section.

### 2.6.1 Responsibility

Cardholders are responsible for all transactions made with the purchasing card. They must adhere to all purchasing regulations and departmental policies regarding its use. Any employee involved in the purchasing card process that fails to use the purchasing card in accordance with policies and procedures will be subject to penalties listed in section 2.6.4. All purchasing 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 Purchasing 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, Purchasing 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 purchasing guidelines
- Items purchased for personal non-business related use
- Falsifying descriptions

### 2.6.3 Fraudulent use of the Purchasing Card

In the event that a purchasing 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 Purchasing Card Program Coordinator must be notified immediately.
- The Purchasing 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 purchasing 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 purchasing 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 Purchasing Card must be cancelled/destroyed upon cardholder resignation or transfer to another department. Return the purchasing card to your Department/Unit Business Office for destruction and they will notify the Program Coordinator at [purchasingcard-ag@ag.tamu.edu](mailto:purchasingcard-ag@ag.tamu.edu) with the cardholder name and MasterCard number. The Department/Unit Business Office should complete a Certificate of Destruction form (Attachment I) and forward the form to the Purchasing Card Program office. The Program Coordinator will contact JPMorgan Chase to cancel the card. The purchasing card should not be returned to Disbursements Purchasing Card Coordinator's office.

## 2.8 Lost or Stolen Cards

If a Purchasing Card is lost or stolen, immediately contact JPMorgan Chase's Customer Service at 800/890-0669. After contacting JPMorgan Chase, 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 Purchasing Card

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

- A Purchasing Card Cardholder Application/Approval form can be obtained at <http://agservices.tamu.edu/forms/AG-616.pdf>. This application will provide

Texas A&M AgriLife Purchasing 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 purchasing guidelines.

- The completed and signed application/approval form is submitted to the Program Coordinator.
- Cardholder Training must be completed. Cardholder training is located at <http://agfiscal.tamu.edu/FAMIS/default.htm>. Questions regarding online Cardholder training should be sent to [FAMISHelp-Ag@ag.tamu.edu](mailto:FAMISHelp-Ag@ag.tamu.edu).
- Program Coordinator will request issuance of the Purchasing Card from JPMorgan Chase. (Requires 2 to 3 weeks)
- The cardholder will sign the Purchasing Card Cardholder Agreement and the Program Coordinator will issue the purchasing card.

3.1.2 The following materials are available on the internet  
<http://agfiscal.tamu.edu/accounting/PurchasingCard.html>:

- Purchasing Card Program Guide: This document outlines Texas A&M AgriLife's procedures in regard to its Purchasing Card. It also outlines some approved types of purchases.
- Purchasing Card Cardholder Agreement: 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 Purchasing Card.
- Reconciliation of Purchasing 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 purchasing card statement to purchasing 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 purchasing card.
- Purchasing Card Cardholder Charges/Usage Form: The cardholder may allow someone else to use their purchasing card if Purchasing Card Cardholder Charges/Usage form (Attachment D) has been completed, approved and submitted to the Purchasing 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.
- Purchasing 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 Purchasing 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 Purchasing 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 purchasing 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 purchasing card must be cancelled/destroyed upon employment status change of the cardholder. The purchasing card should not be returned to Disbursements Purchasing Card Coordinator's office.
- Violations: A list of infractions that would be considered misuse by the cardholder or department/unit of the Purchasing Card Program.

### 3.2 About the Card

A Purchasing 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 Purchasing 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 change object class codes.

### 3.3 Purchasing Card Activation

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

### 3.4 Purchasing 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 purchasing guidelines. The cardholder is responsible for compliance and strict adherence to all purchasing guidelines within their department/unit delegated authority.

**All cards have a maximum single transaction limit of \$5,000.** Departments/Units may request a \$ 5,000 or lower single transaction limit.

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 Purchasing Card Program Guidelines.

All cardholders should follow these guidelines when using the Purchasing 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 HUB 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/cmb1/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/](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 "Purchasing 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 Purchasing 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. The statement closing date will be the 5<sup>th</sup> of each month with payment due within 30 days. Vendors should only charge the account when goods are shipped. Goods should be received before the statement due date. (Refer to State of Texas Purchase Policies and Procedures Guide located at <http://www.window.state.tx.us/fm/pubs/purchase/> ).

#### 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 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, 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 purchasing card as long as the object class code is changed in Pathway Net for these purchases and the controlled preliminary fixed asset procedures are followed. These procedures include the following.

Pathway Net 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 number in Pathway Net

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

3.4.4 Examples of Unacceptable Purchases:

The Purchasing 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 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: No contract or grant account (4xxxxx or 5xxxxx or 6xxxxx) can utilize the Purchasing Card for purchases unless you are a Pathway Net user. 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 Purchasing Card Program Administrators and Purchasing Card Program Coordinator have the authority to grant an exception to the Purchasing 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 Purchasing 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 purchasing card statement prior to submission to Disbursements.

#### 3.4.6 Joint Purchases:

The purchasing 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 can not exceed \$5,000. The vendor will need to process individual payments using each agency's purchasing 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 AgriLife Research, Texas 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 AgriLife Research and Texas AgriLife Extension Service purchase janitorial supplies in the amount of \$100 and want to split the charge \$50/\$50. If the purchasing card is to be used, Texas AgriLife Research will present their purchasing card and request to be charged \$50. Then, Texas AgriLife Extension Service will present their purchasing 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 Purchasing Card Documentation**

All purchase voucher requirements apply to purchasing card transactions. Therefore, the following documentation should be retained with the purchasing 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 Purchasing 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 processing. 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 (5<sup>th</sup> of each month). For additional guidance, contact your Department/Unit designee.

3.7.2.2 Departments/Units reallocation/submission period is twelve (12) working days from the statement closing date. Occasionally, this period may be shortened to accommodate the payment process deadlines. Departments/Units are to reallocate in Pathway Net the account/support account and change object class code. Purchasing card statements should be printed by running report 121 in Pathway Net. Signature of Department/Unit approver or designee is required on the card statement. Submit the approved purchasing card statement and supporting documentation impacting state funds to Texas A&M AgriLife Disbursements. After the twelve (12) working days from the statement closing date, the information in Pathway Net will be locked and will be unavailable for modification. Once transactions have been posted into FAMIS, departments/units may not submit correction requests to move transactions between FAMIS accounts.

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

In the electronic flow of transaction information from JPMorgan Chase 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 JPMorgan Chase statement
- Difference between JPMorgan Chase 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://agsupport.tamu.edu/purchasing/PurchasingCard.html>. This form may be used as a helpful tool; however, this form is not required (see Attachment F).

### **3.8 Record Retention**

The purchasing card statements, along with the supporting documentation become official fiscal records.

For records retention, 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 purchasing 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 purchasing 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 Pathway Net for Departments/Units to print. JPMorgan Chase will mail a Corporate Bill to Disbursements each month. Disbursements will use this Corporate Bill to process one payment to JPMorgan Chase for all cardholder transactions. After the reallocation period, local fund transactions will post to FAMIS through an automated process. State fund transactions will be submitted to Disbursements via Laserfiche for full audit before posting to FAMIS. Disbursements will work with Departments/Units to resolve any posting problems associated with FAMIS.

The Purchasing Card Program does not affect an individual cardholder's credit rating in any way. The purchasing 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 Purchasing Card Program Coordinator. The Purchasing Card Program Coordinator will file the form with JPMorgan Chase. 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.

JPMorgan Chase 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 or Texas AgriLife Extension Service, the Department/Unit has the specific obligation to destroy the purchasing card and e-mail the Program Coordinator, [purchasingcard-ag@ag.tamu.edu](mailto:purchasingcard-ag@ag.tamu.edu). The Department/Unit Business Office should complete a Certificate of Destruction (Attachment I) and forward the form to the Purchasing Card Program Coordinator. The Program Coordinator will contact the JPMorgan Chase to cancel card. The purchasing card should not be returned to Purchasing Card Program office.

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

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

Program Coordinator:

**Candi Young**  
979/845-2534  
[purchasingcard-ag@ag.tamu.edu](mailto:purchasingcard-ag@ag.tamu.edu)  
[clyoung@ag.tamu.edu](mailto:clyoung@ag.tamu.edu)

Program Administrators:

**Shiao-Yen Ko**  
979/845-4778  
[s-ko1@tamu.edu](mailto:s-ko1@tamu.edu)

**Kim Payne**  
979/845-4764  
[kpayne@ag.tamu.edu](mailto:kpayne@ag.tamu.edu)

## 5. FREQUENTLY ASKED QUESTIONS AND ANSWERS

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

Purchasing guidelines govern how you can use the Purchasing Card. The current purchasing 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 Purchasing Card?

When you use the Purchasing 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 through out the month instead of waiting for invoices to come in.

### 3. How does Texas AgriLife Research and Texas AgriLife Extension Service benefit from the Purchasing Card Program?

When employees use the Purchasing 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 JPMorgan Chase.

### 4. What should I do if my Purchasing Card is lost or stolen?

You should call JPMorgan Chase Customer Service toll-free at 800/890-0669 immediately to report the purchasing card missing and request a replacement. Then contact the Program Coordinator, Candi Young, at 979/845-2534 or e-mail [purchasingcard-ag@ag.tamu.edu](mailto:purchasingcard-ag@ag.tamu.edu) and your Department/Unit Business Office to advise them that you have contacted JPMorgan Chase.

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

Contact the Program Coordinator, Candi Young, at 979/845-2534 or e-mail [purchasingcard-ag@ag.tamu.edu](mailto:purchasingcard-ag@ag.tamu.edu) to inquire as to why the transaction was declined. If the Program Coordinator is unable to resolve the problem(s), JPMorgan Chase will be contacted to request assistance with the problem identification. Once the problem(s) are identified, the cardholder may request the vendor to call JPMorgan Chase at 800/890-0669 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 Purchasing Card Program may have restricted the merchant/supplier type from use (Merchant Category Code exclusion) and if you present your purchasing 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 Purchasing Card Cardholder Charges/Usage form (Attachment D) must be completed by the cardholder and filed with the Program Coordinator, Candi Young at MS 2147, prior to the loaning of the purchasing card. The Purchasing Card Cardholder Charges/Usage form may also be found at: <http://agservices.tamu.edu/forms/AG-607.pdf>

The cardholder should use a Purchasing Card Check Out Log when sharing the purchasing card (see Attachment G as an example). This procedure will not relieve the cardholder of the responsibilities stipulated in the cardholder agreement.

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

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

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

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

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://agservices.tamu.edu/forms/JPMorganChaseDisputeForm.doc>

**9. What about Texas AgriLife Research and Texas AgriLife Extension Service 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 purchasing 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 Pathway Net account list?**

Reallocators should send an email to [PurchasingCard-Ag@ag.tamu.edu](mailto:PurchasingCard-Ag@ag.tamu.edu) to request the desired account be added to the Texas AgriLife Research or Texas AgriLife Extension Service Pathway Net account list.

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

When you use the purchasing card to make a purchase, the supplier verifies the account number with JPMorgan Chase. 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 purchasing card statement and has completed Purchasing Card Cardholder training. An approver cannot approve his/her own transaction.

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

**Default account** - The accounting code assigned to a purchasing card. All charges made with a specific purchasing 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, JPMorgan Chase, with whom the State of Texas has currently contracted with for the purchasing card program.

**Purchasing 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 purchasing cards.

**Purchasing Card Program Guide** - A document that contains instructions and guidelines for the use of the purchasing card

**Purchasing 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 Pathway Net 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 Pathway Net. 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 AgriLife Research and Texas AgriLife Extension Service.

**7. ATTACHMENTS/FORMS**

**\*\*\*To access these forms visit:**

**<http://agfiscal.tamu.edu/accounting/PurchasingCardForms.html>**

- A. Purchasing Card Cardholder Application/Approval ..... Attachment A
- B. Purchasing Card Cardholder Agreement..... Attachment B
- C. User/Supervisor Statement of Responsibility ..... Attachment C
- D. Purchasing Card Cardholder Charges/Usage ..... Attachment D
- E. Purchasing Card Transaction Log ..... Attachment E
- F. Reconciliation of Purchasing Card Statement to Purchasing Card Receipts ..... Attachment F
- G. Purchasing Card Check Out/Check In Log..... Attachment G
- H. Memorandum for Record – Documentation in Lieu of Purchasing Card Receipt..... Attachment H
- I. Certificate of Destruction ..... Attachment I
- J. Statement of Disputed Item ..... Attachment J
- K. Tax Exemption Certificate ..... Attachment K
- L. Violations ..... Attachment L



<b>ATTACHMENT B - Purchasing Card Cardholder Agreement</b>
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## PURCHASING CARD CARDHOLDER AGREEMENT

**Texas AgriLife Research**

**Texas AgriLife Extension Service**

I, \_\_\_\_\_, hereby acknowledge receipt of the State of Texas MasterCard Purchasing Card. As a cardholder, I agree to comply with the terms and conditions of this Agreement and the Purchasing Card process and procedures.

I acknowledge that I have read and understand the terms and conditions of this Agreement and the Purchasing Card procedures. I understand that the agency is liable to JPMorgan Chase and MasterCard for all charges.

I agree to use this card for Texas A&M AgriLife approved purchases only and agree not to charge personal purchases. I understand that Texas A&M AgriLife will audit the use of this card and report any discrepancies.

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

I understand that the card is property of the State of Texas. 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 of employment.

**Cardholder:**

**Master Card #:** xxxx-xxxx-

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Department:** \_\_\_\_\_

<b>ATTACHMENT C – User/Supervisor Statement of Responsibility</b>
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## USER/SUPERVISOR STATEMENT OF RESPONSIBILITY

 **Texas AgriLife Research**
 **Texas AgriLife Extension Service**

In the utilization of the purchasing card software, there are several changes, revisions, and reports that may be made to the account to which I have access. Changes and revisions include the 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.

I understand, accept and will complete training relating to the responsibilities as a User/Supervisor of the purchasing 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.

---

*Signature*

---

*Date*

---

*Printed Name*

---

*Phone Number*

---

*Department/Unit Name*

---

*Email Address*

*To assist in correct access set-up, please give a name of a cardholder that you need to see using the purchasing card software.*

---

*Please Print*

As supervisor of the employee listed above, I grant authorization for the use of the purchasing 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.

---

*Dept./Unit Account Signer Signature*

---

*Date*

---

*Printed Name*

**ATTACHMENT D – Purchasing Card Cardholder Charges/Usage**

AG-607  
Revised 5/28/08



## PURCHASING CARD CARDHOLDER CHARGES/USAGE

**Texas AgriLife Research**    **Texas AgriLife Extension Service**

As a cardholder for Texas A&M AgriLife, I agree to comply with the terms and conditions of the Purchasing Card Cardholder Agreement and the Purchasing 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 Purchasing 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: Purchasing Card Coordinator, 2147 TAMU, College Station, TX 77843-2147)

Cardholder Name (Print/Type)	CardholderSignature	Date
Dept./Unit Acct. Signer Name	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.



**ATTACHMENT F - Reconciliation of Purchasing Card Statement to Purchasing Card Receipts**

**AG-614**  
Revised 1-1-08

**Texas A&M AgriLife**

**Reconciliation of Purchasing Card Statement to Purchasing Card Receipts**

- Texas AgriLife Research      ○ Texas AgriLife Extension Service

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 0.00

Balance per Bank Statement \_\_\_\_\_

Difference 0.00

Reconciling Items Detail (vendor name, amount, action taken, etc.)

Vendor Name	Description	Action Taken	Amount

Total Reconciling Items (next month's balance forward) \_\_\_\_\_

Difference (must be zero) 0.00

\_\_\_\_\_ Date Reconciled

Initials of the Reconciler \_\_\_\_\_



**ATTACHMENT H – Memorandum for Record – Documentation in Lieu of Purchasing Card Receipt**

**MEMORANDUM FOR RECORD  
Documentation in Lieu of Purchasing Card Receipt**

- Texas AgriLife Research
- Texas AgriLife Extension Service

**TRANSACTION INFORMATION:**

Vendor Name and Address: \_\_\_\_\_

Vendor Representative and Phone #: \_\_\_\_\_

Transaction Date: \_\_\_\_\_ Transaction Amount: \_\_\_\_\_

Items Purchased/Returned (please itemize) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Please indicate here if sales tax was charged/credited; details for business meals to include the 5 IRS Ws; itemize the alcohol purchase to include the unrestricted account for the expenditure.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CARD INFORMATION:**

Cardholder Name: \_\_\_\_\_ Card Number: xxxx-xxxx- \_\_\_\_\_  
(last 8 digits)

Name of person making purchase/return (if other than the cardholder): \_\_\_\_\_

**CERTIFICATION:**

I certify that the above stated information is correct, accurate and purchase/return was made for Texas A&M AgriLife business. Every attempt was made to obtain the itemized receipt and efforts were documented prior to the use of this form.

Signature of the Purchaser: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of the Cardholder: \_\_\_\_\_ Date: \_\_\_\_\_

Department/Unit Approval: \_\_\_\_\_ Date: \_\_\_\_\_

**ATTACHMENT I – Certificate of Destroyed/Lost/Stolen Purchasing Card**

AG-618  
Revised 09/10/08



**Certificate of Destroyed/Lost/Stolen Purchasing Card**

Texas AgriLife Research

Texas AgriLife Extension Service

This document is to certify that the below listed Texas A&M AgriLife purchasing card was destroyed/lost/stolen:

Cardholder Name: \_\_\_\_\_ Department: \_\_\_\_\_

Purchasing Card #: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Please fill out one of the following sections:

1. I certify that the above purchasing card was destroyed in my presence today.

Witnessed by: 1. \_\_\_\_\_ Date: \_\_\_\_\_

2. \_\_\_\_\_ Date: \_\_\_\_\_

Reason for Destruction: \_\_\_\_\_

2. I certify that the above purchasing card was lost/stolen:

Signature of Cardholder: \_\_\_\_\_ Date: \_\_\_\_\_

Please check one of the following:

Account should be closed:

Card is being renewed/reissued:

\_\_\_\_\_  
Unit Department Head Date: \_\_\_\_\_

Please forward completed form to:

Candi Young  
Purchasing Card Program Coordinator  
Texas A&M AgriLife Disbursements  
2147 TAMU  
College Station, TX 77843-2147

**PLEASE DO NOT SEND THE DESTROYED CARD TO THE PURCHASING CARD OFFICE.**

## ATTACHMENT J – Statement of Disputed Item

To access this form visit:

<http://agservices.tamu.edu/forms/JPMorganChaseDisputeForm.doc>



**Dispute Form:**

This form has been provided for your convenience. If you believe that a transaction on your statement is in error you can use this form to contact us. Regulations require that you notify us in writing within 60 days from the statement billing date of the disputed charge. Any response received after this time frame may result in our inability to assist you with your dispute. **Please be advised that Visa & MasterCard require that attempts be made to resolve your dispute with the merchant before notifying us.** Please complete and mail or fax this form to Commercial Card Services, ATTN: Dispute Dept., P.O. Box 2015, Elgin, Illinois, 60121-2015, [CCS-Disputes@Chase.com](mailto:CCS-Disputes@Chase.com), or Fax to **(847) 931-8861**.

Name: \_\_\_\_\_

Account #: \_\_\_\_\_

Merchant Name: \_\_\_\_\_

Transaction Date: \_\_\_\_\_

Posting Date: \_\_\_\_\_

Reference #: \_\_\_\_\_

Transaction Amount: \$ \_\_\_\_\_

**Please Circle one of the following choices applicable to your dispute. Include all necessary information/documentation.**

1. I do not recognize the above-mentioned charge. I have attempted to contact the merchant to obtain further information.

2. I have been billed more than once by the same merchant. I authorized one charge with this merchant only. My card was in my possession at the time of the transaction.

Valid Charge    \$ \_\_\_\_\_ Reference # \_\_\_\_\_ Transaction Date: \_\_\_\_\_

Invalid Charge    \$ \_\_\_\_\_ Reference # \_\_\_\_\_ Transaction Date: \_\_\_\_\_

3. I canceled: Service / Airline Ticket / Hotel Reservation on \_\_\_\_\_ (date). Cancellation# \_\_\_\_\_

4. I have not received the merchandise that was to be shipped to me on \_\_\_\_\_ (date). I have requested credit.

5. Merchandise that was shipped to me arrived damaged or not as described. I returned it on \_\_\_\_\_ (date) and asked the merchant to credit my account. I am providing a copy of my returned mail receipt.

6. Merchant was to issue credit for merchandise I returned to the store. I have enclosed a copy of my credit receipt.

7. I have been charged for a purchase that was paid for by other means. I am providing a copy of the documentation showing the other method of payment.

8. I have been billed for an incorrect amount. My receipt shows \$ \_\_\_\_\_, however, I was billed \$ \_\_\_\_\_. I am providing a copy of my receipt showing the correct amount.

9. I did not authorize the above-mentioned charge. I have attempted to contact the merchant to resolve dispute.  
(If this is a VISA account, Visa regulations require that your account be closed prior to pursuing this dispute reason. Please call Customer Service at 800-316-6056 to assist you in closing your account.)

10. Other: I am attaching detailed information that describes the dispute.

Work Phone (    ) \_\_\_\_\_ **Email:** \_\_\_\_\_

Fax \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**ATTACHMENT K – Tax Exemption Certificate**

To access this form visit: <http://agservices.tamu.edu/forms/txexcert.pdf>

01-339 (Back)  
(Rev. 11-95/3)

**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:

Purchaser claims this exemption for the following reason:

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.

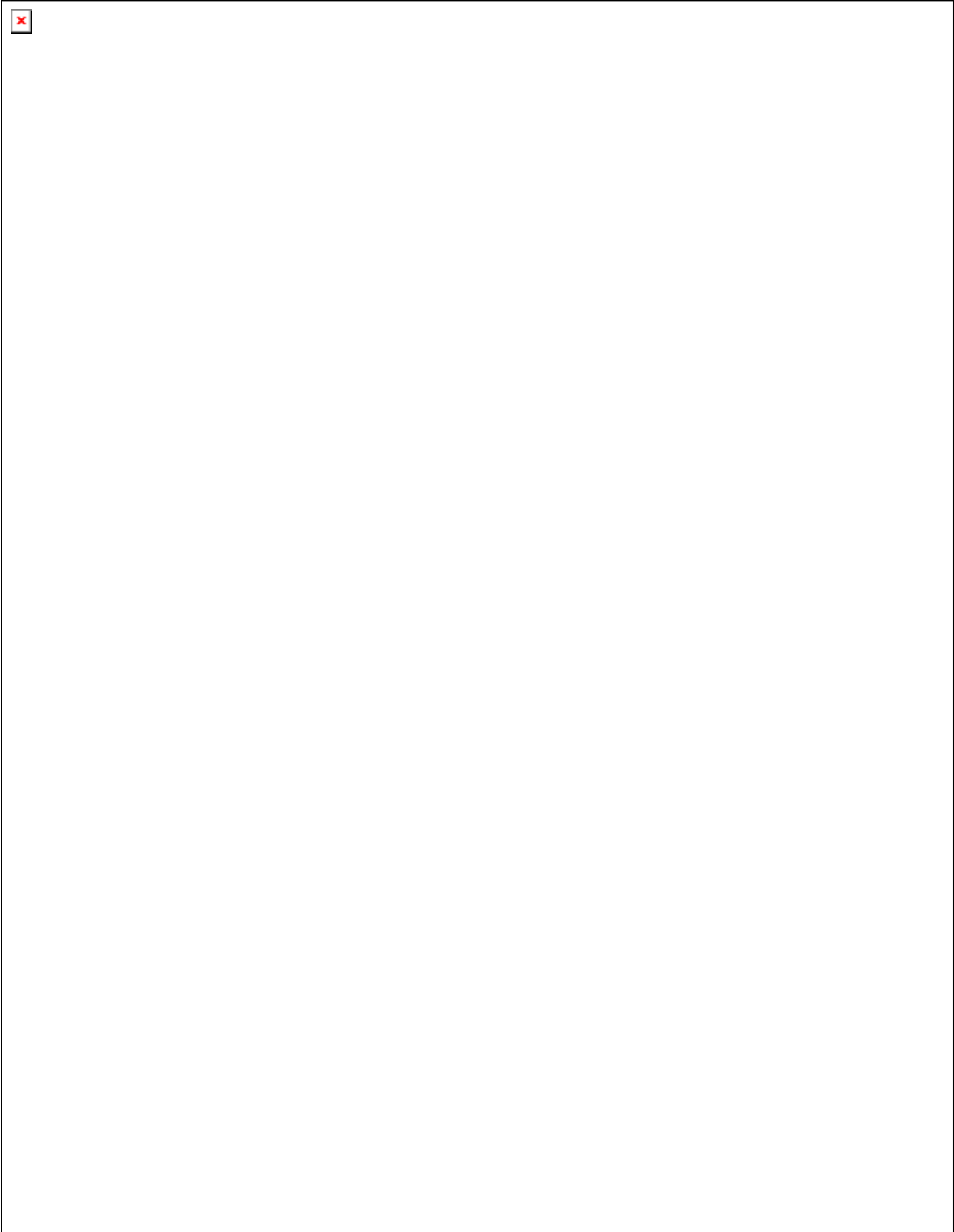
*I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor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

Purchaser sign here	Title	Date
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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.

**ATTACHMENT L – Violations**



The image shows a large, empty rectangular frame. In the top-left corner of this frame, there is a small square icon containing a red 'x', which typically signifies a missing image or a broken link in a document. The rest of the frame is completely blank.