P Card Checklist for Approving Officials - Reconcilers

University employees who are designated as Approving Officials and Reconcilers for the University's Purchasing Card Program must accept the responsibility to examine all charges incurred on the Purchasing Card to determine that all charges are for a valid business purpose, for the University's benefit, and not for the personal benefit of any person. It is also extremely important that all supporting documentation is included for each Purchasing Card Transaction. Supporting documentation includes itemized receipts for each transaction and a business purpose statement for all purchases for food and travel expenses and certain commodities including digital cameras, microwave ovens, refrigerators, coffee pots, flowers, etc. and any other transaction that cannot be easily understood by an independent reviewer.

The Purchasing Card is provided for convenience, but also comes with a high level of responsibility, since the authority to purchase is delegated to the Cardholder. The following check list has been developed as a tool to use when reconciling and approving Purchasing Card transactions. Billing cycles end the 27th of each month. Charges must be reconciled and sent to Purchasing Card Services at Box 870130 No later than the 18th of each month. The timely receipt of reconciled Pcard packets is critical to the overall successful operation of the Purchasing Card Program.

APPROVING OFFICIALS

All documentation must be in place for each transaction. This includes itemized receipts for each transaction and business purpose statement to explain who, what, where, when and why for transactions that cannot be easily understood by an independent reviewer. Note: All transactions for travel, entertainment, special events, appliances, computers, cameras and any other unusual items must include a business purpose statement. This is to insure that charges are appropriate and supported by a legitimate University business purpose and that no prohibited or personal items have been purchased.

Approving Official must sign the Bank of America statement indicating that the purchases were reviewed for accuracy and appropriateness and that all required supporting documentation is included. Any non-compliant issues should be addressed with the Cardholder/Reconciler and corrected prior to submitting to Purchasing Card Services.

RECONCILERS

Verify that all items have been received for each transaction and a business purpose statement plus all supporting documentation have been included for each transaction. Request any missing information from the Cardholder. Note: Itemized receipts are required for each transaction. There must be an earnest attempt to acquire duplicate receipts for any receipts that are missing. A Missing Receipt Affidavit must be completed for each missing receipt after all attempts to replace it have been exhausted. This is not a method that will be accepted repeatedly. Additionally, a credit for any sales tax charged must be requested. Note: All current transactions have been reconciled. Note: All transactions listed on the Bank of America statement must be reconciled even when there is a problem order for which you have requested a credit that has not been received.
The Transaction Approval Report has been printed after reconciling all transactions. NOTE: The total of the Transaction Approval Report must match the total on the Bank of America statement.

The Bank of America Statement is the first page of the reconciled Pcard packet.

The first page of the Transaction Approval Report is behind the Bank of America Statement.

The itemized receipt and supporting documentation for EACH transaction has been placed behind each page of the Transaction Approval Report **in the order that the transaction appears on the report, not the order of transactions on the Bank of America statement.**

The Cardholder must sign the Bank of America statement indicating that all charges are appropriate and all information has been provided including an explanation for the purchase when it cannot easily be understood by an independent reviewer. Note: All transactions for travel, entertainment, special events, appliances, computers, cameras and any other unusual items must include a business purpose statement. This is to insure that charges are appropriate and supported by a legitimate University business purpose and that no prohibited or personal items have been purchased.

**APPROVING OFFICIALS AND RECONCILERS SHOULD PAY PARTICULAR ATTENTION TO:**

- Travel and Conferences – make sure travel expense is for the University and not for personal travel. An explanation of the travel expense is required and must include name, dates, location of event, and purpose of attending.
- Books, CD’s, DVD’s, TV’s, Cameras – make sure these types of items are for your department and a business purpose statement is included.
- Tax Charged. The University is state sales tax exempt. If tax has been charged, an attempt should be make to request a credit. It is imperative that the vendor is informed that the order is tax exempt at the time the order is placed.
- Beware of Missing Receipts – An itemized receipt is required for each transaction. If a receipt is missing the cardholder is responsible for obtaining a replacement. A large number of missing receipts could be an indication of personal purchases.
- Fraudulent Receipts – Does the receipt look legitimate?
- Food/Restaurants – Was an entertainment expense form completed?
- In-state Travel expense is not allowed on the Pcard. In-State travel is governed by state of Alabama per diem guidelines. Expenses must be paid out of pocket and reimbursed.
- Be aware of purchases made on Holidays or weekends or very late at night as indicated on the receipt. Sometimes these are for personal use.
- Large number of disputes may be an indication of the Cardholder covering up personal purchases.