

CBA Card Approval Procedure

- **Step 1.** Card Administrator/bookkeeper obtains receipts from travelers & reallocates transactions in Pathway Net
- **Step 2.** Card Administrator/bookkeeper runs Report 121 (Cardholder Statement) in Pathway Net and reconciles receipts to the report
- **Step 3.** Card Administrator reviews and approves Report 121
- **Step 4.** Department approver reviews and approves Report 121
- **Step 5.** *(State funded transactions only)* Card Administrator/Bookkeeper submits supporting documentation to FMO for audit
- **Step 6.** Card Administrator/Bookkeeper reconciles Report 121 with FAMIS statement and then retain records according to retention schedule

Step 1. Card Admin/Bookkeeper obtains receipts from traveler & reallocates transactions in Pathway Net

- **Card Admin/Bookkeeper obtains receipts from traveler after each trip and logs into Pathway to do reallocation.**
 - **Card Admin/Bookkeeper should review receipts for: Texas Sales Tax, detail receipts, alcohol purchases , unallowable purchases (personal travel/charges), purchase that must be reallocated.**
 - If the card is physically taken on the trip it should be logged out and back in upon return. This documentation should be retained with the month it occurred.
 - **Additionally, bookkeeper should ensure items that require reallocation are complete and charged to appropriate account and travel code.**
 - **See Reallocation Checklist for the CBA and Reallocation Instructions at:**
<http://finance.tamu.edu/fmo/pc/travelCardProgram.asp>
- **Reallocation deadline in Pathway Net is usually around the 26th of each month. Watch Pathway Net, Travel and Bookkeeper listserv for the announcement.**

Step 2. Card Admin/Bookkeeper runs Report 121 (Cardholder Statement) in Pathway Net and reconciles receipts to the report



- **Do not run this report before statement date nor before all reallocations have been performed**
 - Usually the statement date falls on the 10th of each month, but if 10th is weekend, it will be the following Monday
- **Usually it takes the bank a couple of days to post all transactions after statement date. So we would suggest you to run this report around 14th of each month, if all reallocations have been performed.**
- **For instructions on how to run this report in Pathway Net please see the following link**
<http://finance.tamu.edu/fmo/ap/resources/using-pathway-net-to-run-statement.ppt>
- **The following slides are an example of the report and instructions on how to read the report**

RPT121: Cardholder Statement (Central Bill)

TEXAS A AND M UNIVERSITY

Posted Statement cycle: Dec 2006 date range: 11/7/2006 to 12/5/2006

CARDHOLDER STATEMENT (CENTRAL BILL)

Processor Hierarchy: 1, Units: FINANCIAL SERVICES

Include Reference Numbers: True, Include POS Codes: False, Include Cards: Selected, Include Product Types: All, Include States: All

Include Cities: All, Include Account Status: All, Include MCC Groups: All, Include MCC Actions: All

Include Original Currency: True, Include Transaction Notes: True, Include Line Item Detail: True, GSA Program: False

DEBBIE PHAIR

Account #: *****

6000 TAMU
FISC-BEVERLY WILSON
COLLEGE STATION, TX 778430001UNIT: FINANCIAL SERVICES
A/O: MARYSUE GOLDWATER**SPENDING CONTROLS**

	Single Purchase	Daily	Cycle	MCC Groups:
Dollar Limits:	\$5,000.00	\$0.00	\$5,000.00	711PCARD Exclude
Volume Limits:		99	999	

TRANSACTIONS

Tran/Post Date	Merchant & Location	Allocation Notes/Details	Reference #	Orig. Currency Amt/Code/ Conversion	Reported Tax	Transaction Amount
11/28/06	ON THE BORDER	00000489	05410196333820097000176			\$31.04
11/30/06	COLLEGE STATI, TX	210410-200006340				
11/30/06	ON THE BORDER	00000489	05410196335820089000232			\$46.53

DEBBIE PHAIR
6000 TAMU
FISC-BEVERLY WILSON
COLLEGE STATION, TX 77843

Account #: *****
UNIT: FINANCIAL SERVICES
A/O: MARYSUE GOLDWATER

Review transaction detail under section "TRANSACTIONS"

SPENDING CONTROLS				
	Single Purchase	Daily	Cycle	MCC Groups:
Dollar Limits:	\$5,000.00	\$0.00	\$5,000.00	711PCARD Exclude
Volume Limits:		99	999	

TRANSACTIONS

Trans Date	Post Date	Merchant & Location	Allocation Notes/Details	Vendor Name	Reference #	Orig. Currency Amt/Code/ Conversion	Reported Tax	Transaction Amount
11/28/06		ON THE BORDER	00000489		05410196333820097000176			\$31.04
11/30/06		COLLEGE STATI, TX	210410-200006340					
11/30/06		ON THE BORDER	00000489		05410196335820089000232			\$46.53
12/04/06		COLLEGE STATI, TX	210410-200006340					

Transaction Date

Post Date

Vendor Name

Account No. and Object Code

Monthly transaction total amount

Trans Count: 2 \$77.57

SUMMARY

	Tran Count	Reported	Tran Amt
TRANSACTIONS TOTAL:	2		\$77.57
DIVERTED TRANSACTIONS TOTAL:	0	\$0.00	\$0.00
I-PURCHASE TRANSACTIONS TOTAL:	0	\$0.00	\$0.00
GRAND TOTAL	2	\$0.00	\$77.57

Tran/Post Date	Merchant & Location	Allocation Notes/Details	Reference #	Amt/Code/ Conversion	Reported Tax	Transaction Amount	
11/28/06	ON THE BORDER	00000489	05410196333820097000176			\$31.04	
11/30/06	COLLEGE STATI, TX	210410-200006340					
11/30/06	ON THE BORDER	00000489	05410196335820089000232			\$46.53	
12/04/06	COLLEGE STATI, TX	210410-200006340					
Transactions Totals						Count: 2	\$77.57

"SIGNATURES"
 section for card administrator and approver to sign the report

SUMMARY			
	Tran Count	Reported Tax	Net Tran Amt
TRANSACTION	2	\$0.00	\$77.57
DIVERTED TRA	0	\$0.00	\$0.00
I-PURCHASE T	0	\$0.00	\$0.00
	2	\$0.00	\$77.57

**Indicates a disputed transaction*

SIGNATURES

 Cardholder Date

 Approver Date

Step 2. Card Admin/Bookkeeper runs Report 121 (Cardholder Statement) in Pathway Net and reconciles receipts to the report



- Card Admin/Bookkeeper can schedule to automatically run Report 121 in Pathway Net instead of manually running report every month, see the following link for instructions on running this report <http://finance.tamu.edu/fmo/ap/resources/using-pathway-net-to-run-statement.ppt>
 - An email will be sent each month when the report is available to download or print from Pathway Net.
 - Please be sure the date selected to run the report each month gives enough time to do the reallocations.

Step 2. Card Admin/Bookkeeper runs Report 121 (Cardholder Statement) in Pathway Net and reconciles receipts to the report



- **Card Admin/Bookkeeper needs to match receipts received from cardholder with Report 121 to ensure all transactions are accounted for and all receipts are present. Any items on the report that there are no receipts could be fraudulent items, duplicate charges, disputed charges, etc. or receipt not provided by traveler. These must be noted on the report 121 as outstanding items.**
- **Card Admin/Bookkeeper should also note any receipts received from the traveler that are not on the report as reconciling items**
- **Please note any reconciling items at the bottom of the 121 report then sign and date as the reconciler.**

Tran/Post Date	Merchant & Location	Allocation Notes/Details	Reference #	Amt/Code/ Conversion	Reported Tax	Transaction Amount	
11/28/06	ON THE BORDER	00000489	05410196333820097000176			\$31.04	
11/30/06	COLLEGE STATI, TX	210410-200006340					
11/30/06	ON THE BORDER	00000489	05410196335820089000232			\$46.53	
12/04/06	COLLEGE STATI, TX	210410-200006340					
Transactions Totals						Count: 2	\$77.57

SUMMARY

	Tran Count	Reported Tax	Net Tran Amt
TRANSACTIONS TOTAL:	2	\$0.00	\$77.57
DIVERTED TRANSACTIONS TOTAL:	0	\$0.00	\$0.00
I-PURCHASE TRANSACTIONS TOTAL:	0	\$0.00	\$0.00
GRAND TOTAL	2	\$0.00	\$77.57

**Indicates a disputed transaction.*

SIGNATURES

 Cardholder Date

 Approver Date

Note any reconciling items at the bottom of the report and sign and date as the reconciler

Step 3. Card Administrator reviews and approves Report 121



- **Card Administrator should review transactions and any outstanding transactions (listed on the 121 statement) to verify that they are appropriate purchases and made by the travelers or approved to be made by the travelers.**
- **All transactions on the cardholder statement are the responsibility of the cardholder administrator.**
- **Card Administrator must sign the 121 statement, see following slides.**

CARDHOLDER STATEMENT (CENTRAL BILL)

Processor Hierarchy: (y): 1, Units: FINANCIAL SERVICES

Include Reference Numbers: True, Include POS Codes: False, Include Cards: Selected, Include Product Types: All, Include States: All,

Include Cities: All, Include Account Status: All, Include MCC Groups: All, Include MCC Actions: All

Include Original Currency: True, Include Transaction Notes: True, Include Line Item Detail: True, GSA Program: False

DEBBIE PHAIR

Account #: *****

6000 TAMU
FISC-BEVERLY WILSON
COLLEGE STATION, TX 778430001

UNIT: FINANCIAL SERVICES
NO: MARY SUE GOLDWATER



SPENDING CONTROLS

Single Purchase

Dollar Limits: \$5,000.00
Volume Limits:

Exclude

TRANSACTIONS

Tran/Post Date	Merchant & Location Purpose	Allocation Notes/Details	Reference #	Orig. Currency Amt/Code/ Conversion	Reported Tax	Transaction Amount	
11/28/06	ON THE BORDER	00000489	05410196333820097000176			\$31.04	
11/30/06	COLLEGE STATI, TX	210410-200006340					
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12/04/06	COLLEGE STATI, TX	210410-200006340					
Transactions Totals						Count: 2	\$77.57

SUMMARY

	Tran Count	Reported Tax	Net Tran Amt
TRANSACTIONS TOTAL:	2	\$0.00	\$77.57
DIVERTED TRANSACTIONS TOTAL:	0	\$0.00	\$0.00

Date	Location	Notes/Details	Conversion	Tax	Amount
<i>Purpose</i>					
11/28/06	ON THE BORDER	00000489			
			05410196333820097000176		\$31.04
11/30/06	COLLEGE STATI, TX				
	210410-200006340				
11/30/06	ON THE BORDER	00000489			
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12/04/06	COLLEGE STATI, TX				
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Transactions Totals				Count: 2	\$77.57

SUMMARY

	Tran Count	Reported Tax	Net Tran Amt
TRANSACTION	2	\$0.00	\$77.57
DIVERTED TR	0	\$0.00	\$0.00
I-PURCHASE	0	\$0.00	\$0.00
	2	\$0.00	\$77.57

After verifying all transactions, card administrator signs the report

**Indicates a disputed*

SIGNATURES

Cardholder Date

Approver Date

Step 4. Department approver reviews and approves Report 121

- The approver must review the purchases to verify:
 - Charges are business related only and within travel guidelines.
 - Account and travel codes are correct, according to required CBA reallocation.
 - Check in/Check out log was turned as documentation, if card was physically taken on business trip.
 - That the reconciliation was done timely (prior to reallocation deadline) and initialed and dated by the reconciler.
 - Signed by the card administrator and dated.
 - Documentation of the expenses is complete to ensure compliance with the guidelines stated above.

CARDHOLDER STATEMENT (CENTRAL BILL)

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 Include Reference Numbers: True, Include POS Codes: False, Include Cards: Selected, Include Product Types: All, Include States: All,
 Include Cities: All, Include Account Status: All, Include MCC Groups: All, Include MCC Actions: All
 Include Original Currency: True, Include Transaction Notes: True, Include Line Item Detail: True, GSA Program: False

DEBBIE PHAIR

Account #: *****

6000 TAMU
 FISC-BEVERLY WILSON
 COLLEGE STATION, TX 778430001

UNIT: FINANCIAL SERVICES
 : MARY SUE GOLDWATER

Approver reviews
 transaction details to
 verify all charges are
 within travel guidelines
 and have been approved

SPENDING CONTROLS

Single Purchase
Dollar Limits: \$5,000.00
Volume Limits:

TRANSACTIONS

Trans Post Date	Merchant & Location	Allocation Notes/Details	Reference #	Orig. Currency Amt/Code/ Conversion	Reported Tax	Transaction Amount	
11/28/06	ON THE BORDER	00000489	05410196333820097000176			\$31.04	
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Transactions Totals						Count: 2	\$77.57

SUMMARY

	Tran Count	Reported Tax	Net Tran Amt
TRANSACTIONS TOTAL:	2	\$0.00	\$77.57
DIVERTED TRANSACTIONS TOTAL:	0	\$0.00	\$0.00

Date	Location	Notes/Details	Conversion	Tax	Amount
<i>Purpose</i>					
11/28/06	ON THE BORDER	00000489			
			05410196333820097000176		\$31.04
11/30/06	COLLEGE STATI, TX				
	210410-200006340				
11/30/06	ON THE BORDER	00000489			
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I-PURCHASE TRANSACTIONS TOTAL:	0	\$0.00	\$0.00
GRAND TOTAL	2	\$0.00	\$77.57

**Indicates a disputed transaction.*

SIGNATURES

Cardholder Date

Approver Date

Approver signs the report

Step 5. (State funded transactions only) Bookkeeper submits supporting documentation to FMO for audit

- **State requires Accounts Payable to audit all state transactions before they are submitted to the state**
- **Card Admin/Bookkeeper needs to submit all state transactions backup (receipts and *signed* Report 121) to FMO for audit by the reallocation deadline (usually around the 26th of each month)**
 - If the card was physically taken on a business trip by a traveler, include the check in/check out log as part of the documentation.
- **The supporting documentation needs to be sent as rush in a red envelope and addressed to CBA Card MS 6000 or via FTP with the naming convention of C-CBAFISC-091008. FISC is an example of a department 4 digit identifier and 091008 is an example of a statement date.**

Step 6. Card Admin/Bookkeeper reconciles Report 121 with FAMIS statement and then retain records according to retention schedule



- **Card Admin/Bookkeeper needs to reconcile the monthly FAMIS statement to Report 121 to verify that the amount posted to your FAMIS accounts is the amount that you charged on your payment card within 30 days of the FAMIS statement date.**
- **After reconciliation is complete, bookkeeper needs to retain records (Report 121 or log and statement along with receipts) according to the retention schedule. State requires that we keep these on file for the current fiscal year plus 3 fiscal years prior.**