



MURRAY STATE
UNIVERSITY

PURCHASING CARD PROCEDURES

**Accounting and Financial Services
and Procurement Services**

June, 2018

Murray State University Purchasing Card Procedures

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PURPOSE

The purpose of the Murray State University Purchasing Card Program is to establish an efficient cost-effective method of purchasing and paying for small dollar-value transactions within established usage guidelines. The program is designed to replace most small dollar purchases and payments including petty cash, prepayments, and purchase orders.

The Purchasing Card Program is not a method to bypass appropriate purchasing policies and procedures. Murray State University funds are being committed each time a Purchasing card is utilized. Cardholders will be held accountable for all transactions made to their card(s). Intentional misuse or fraudulent abuse may result in disciplinary action up to and including dismissal (Appendix 1).

CARD CONTROL

A Purchasing cardholder must be a regular, full-time, or part-time MSU employee. Purchasing cards are not issued to students or temporary employees. Each recipient of an University Purchasing card is required to attend a training workshop. The training focuses on the basic use of the card and the responsibilities associated with it. Once the training has been completed, the cardholder will complete and sign the User Agreement.

Cards will be issued in the cardholder's name. Even though the card is issued in the cardholder's name, it is the property of Murray State University and is only to be used for official purchases as defined in these procedures. Only the cardholder named on the front of the Purchasing card may use the card.

Department cards will be issued for car rentals and fuel for rental cars. Even though the card is issued in the departments name, a specific person is responsible for the card. The card is the property of Murray State University and is only to be used for official purchases as defined in these procedures.

Obtaining a Purchasing Card

The following steps must be completed to obtain a new Purchasing card:

- Complete and sign the Purchasing Card Application (Appendix 2).
- The Financial Manager, who is responsible for the assigned FOAPAL must approve and sign the application.
- The Supervisor of the Purchasing card applicant, if different than the Financial Manager, must also approve and sign the application.
- The application should be hand-delivered or scanned and sent via e-mail to Accounting and Financial Services. Applications sent via fax will not be accepted.
- Procurement Services will receive the cards and notify the cardholder when they are available to be picked up. The cardholder must receive the Purchasing card in person at the required training session or at the Procurement Office and sign a Purchasing Cardholder Agreement. Photo identification may be required.
- Purchasing cards are available on restricted accounts with appropriate approval. The Grants Accountant, in the Accounting and Financial Services Department, will approve all card applications using a grant FOAPAL. Upon each renewal of the grant, you must cancel the old card and complete the process for a new card. If the grant is not renewed, you must follow the instructions listed below for card cancellation.

Card Cancellation

To cancel a Purchasing card, the card should be cut in half and a Purchasing card Application completed. Indicate "Cancel Card" in the appropriate area. Both Purchasing card and application must be forwarded to Procurement Services.

The Purchasing card should be cancelled for the following reasons:

- The cardholder's termination of employment with the university.*
- The cardholder's transfer to another position within the university.*
- The deletion of the university budget FOAPAL on which the Purchasing card was issued.
- The revocation of the card, due to misuse, by the cardholder's supervisor, Accounting and Financial Services, Foundation, Procurement Services, or Executive Management.
- Cards that are inactive for an extended period of time may be cancelled for security reasons.

*The cardholder/department is responsible for notifying Procurement Services in writing via email prior to the termination/transfer date.

Purchasing Card Renewal

New cards are issued for a four-year period. Upon expiration, they are automatically renewed. A renewal card will automatically be mailed to Procurement Services. Procurement Services will distribute the cards to each cardholder.

Lost or Stolen Purchasing Cards

If a Purchasing card is lost or stolen, the cardholder should **immediately** notify US Bank at 1-800-344-5696 and also email Ellen Dale at edale@murraystate.edu. If you need a rush replacement card, you can request that from US Bank.

Purchasing Card Information Revision

On occasion, it may be necessary to change minor information associated with the card. In these cases the information on an original card application may be revised by completing the Purchasing Card Application. The application must be from the cardholder, approved and signed by the cardholder's Financial Manager, and cardholder's Supervisor if different than the Financial Manager. Please include the card number and the changes desired.

Preventing Fraud

The cardholder should use basic security measures, as outlined below, to guard against fraud:

- Sign your card as soon as it arrives.
- Keep the card in a secure location; guard the card number carefully.
- Save all original receipts and statements in a secure area.
- Monitor the card during the transaction, and retrieve it as soon as possible.
- Always know where your card is. If you cannot find the card, assume the worst. Have your account canceled and request a new card.
- Audit your monthly statement closely. Make sure all charges shown are legitimate charges.

- Visit reputable, familiar merchants whenever possible.
- Report possible fraud immediately to US Bank at 1-800-344-5696.
- DO NOT give your card number to anyone over the phone unless you know you are dealing with a reputable vendor.
- Review Purchasing card transactions posted to your FOAPAL monthly to identify any fraudulent activity.
- Store PIN number in a secure location away from the card.

CARDHOLDERS RESPONSIBILITIES

Along with the authority to use the Purchasing card, come the responsibilities of securing the Purchasing card, obtaining and retaining appropriate documentation for purchases, and reconciling Purchasing card transactions.

Receipt of Materials and Services

The cardholder is responsible for ensuring receipt of materials and contacting the vendor to resolve any delivery problems, discrepancies, and damaged goods claims.

For telephone or catalog orders, make sure complete shipping address and instructions are given along with your name. Items purchased with the Purchasing card will be sent to Central Receiving. Vendors should be given complete departmental mailing addresses. For example, vendors should be given employee name, department name, street address (including building and room number), city, state, and zip. All items purchased with a Purchasing card should be shipped to a university location.

Request all vendors to include sales receipt(s) in shipment or order. Cardholders should retain all receipts, packing slips, and other shipping documentation.

The cardholder is responsible for coordinating the return of damaged or unwanted items directly with the vendor rather than processing through Procurement Services. Central Receiving is not responsible for processing items.

Equipment Inventory/High Risk Items

Tangible items purchased with a card, and costing over \$500 or more per item, should be included in the University's equipment inventory records. It is the responsibility of the cardholder and the departments to make sure inventory records are updated. Inventory updates are essential for insurance purposes.

An Asset Information Form (Appendix 2) should be completed for each individual piece of equipment costing over \$500. This form, an inter-account bill (including the Banner Reference number for the charge), and a copy of the receipt should be submitted to Accounting in one packet. A copy of the inter-account bill can be found on Murray State University's Support Site.

Please do not send duplicate copies to the Property Services Coordinator, as the originals will be routed accordingly. After the forms are received in inventory control, an MSU property tag will be issued for the item(s). Departments should ensure items purchased with a Purchasing card are included in the annual inventory reviews. A copy of the Asset Information Form, along with an MSU tag number, must be included with the expense report.

All questions related to inventory should be directed to the Property Services Coordinator at 270-809-4435.

Record Keeping

The cardholder is responsible for retaining all original credit card receipts, cash register receipts, packing slips, etc, up to 4 years.

Cardholders should always obtain an **itemized receipt*** for each transaction. A cash register tape with handwritten details (by itself) is not sufficient documentation. Any transaction without a properly substantiated receipt is subject to reimbursement of the University by the cardholder.

*An **itemized receipt** is defined as an invoice, cash register receipt, sales slip, or packing slip which contains an *itemized* list of goods purchased, including dollar amounts for each item, shipping, and the name and location of the supplier. An employee of the supplier must sign handwritten receipts.

Reconciliations

Accounting and Financial Services will download transactions in electronic format on a daily basis. These transactions will be uploaded to the appropriate university FOAPAL. Please allow 48 hours for new charges to appear.

Transactions will appear on the e-Print / Banner account statements the same as other payments. The transaction date and vendor will appear for each transaction. E-print and Banner are accessible through your myGate Admin Tools Tab.

The cardholder will need to log onto US Bank's Access Online website in order to print the report every month. The website address is <https://access.usbank.com>. The transactions listed on this report should be the same as those listed on e-Print / Banner. The cardholder should reconcile all transactions on the Purchasing card statement with the transactions posted to their FOAPAL.

The reconciliations, along with the original receipts and other documentation, must be retained in the cardholders department. A separate Purchasing card Transaction Log (Appendix 2) is recommended, for ease of reconciling your statement. If a log is not used, then the business purpose for each transaction must be listed on the Purchasing card statement.

If a receipt is missing or is an unallowable expense, the cardholder should reimburse the University for the transaction by completing a web deposit and submitting the reimbursement to the Bursar's Office. A copy of the Cash Transmittal form and a copy of the receipt should be kept with the monthly report and monthly reconciliation. If sales tax was paid, the cardholder should contact the vendor to have the sales tax removed. Recurring sales tax charges may result in suspension of the card account.

Reconciliations should be completed by the following schedule. A copy of the monthly report for cards on University FOAPALs must be sent to Accounting and Financial Services by the last day of the following month. The cardholder, Financial Manager, and Supervisor, if different from the Financial Manager, must sign the report. If the statement is not sent by the last day of the following month, the card account may be suspended. Any cardholder whose card is suspended on three separate occasions may have their card privileges revoked.

See Grant Purchasing cards or Foundation Purchasing cards for any requirements for Grant and Foundation cards.

Audits

Accounting and Financial Services will perform regular compliance audit reviews. Such reviews (audits) are conducted to ensure account reconciliations are completed in a timely manner, to ensure cards are being used according to these procedures, and to ensure purchases follow the Expenditure Regulations which can be found on Murray State's Support site. A monthly audit consists of reviewing one or more transactions along with supporting receipts and explanations. Accounting and Financial Services can conduct random audits of monthly reconciliations. External Auditors will randomly choose specific reconciliations to review during their annual audit.

Charge Errors, Disputes, Returns & Credits

The cardholder is responsible for contacting the vendor and/or US Bank about any erroneous charges, returns, or disputed items. Disputed billing can result from failure to receive goods or services charged, fraud or misuse, altered charges, defective merchandise, incorrect amounts, duplicate charges, credits not processed, etc. In case of fraud or theft, please notify the Murray State University Police Department as soon as possible at 270-809-2222.

The cardholder should contact the vendor first to resolve any questionable charges. Disputes can generally be resolved by contacting the vendor. However, if an agreement cannot be reached with the vendor, the issuing bank's Customer Service Department should be contacted at 1-800-344-5696.

US Bank must be notified of any disputed item within 60 days from the last cycle in which the item was purchased. The cycle closes on the 25th of each month.

During the investigation, US Bank will issue a credit to the cardholder's account for the questioned amount. After the bank has completed the investigation, the cardholder will be notified of the resolution. If the dispute is not settled in the favor of the cardholder, the account will be charged for the disputed amount.

USING THE CARD

The Purchasing card's default limit is \$3,000 per transaction. The default monthly limit per card is \$10,000. **Purchases must not be split to circumvent this limit.** No single purchase is to be split into multiple purchases when the total amount would have been over \$3,000. No purchase is to be divided among multiple cards within a department to avoid a single transaction limit.

If a higher limit is justified for certain cards, an exception can be requested in writing through Procurement Services. The request must accompany the original card applications. If the increase is requested after receiving the initial card, the cardholder's supervisor should submit a written request to Procurement Services requesting the increase, making sure to include the cardholder's name, FOAPAL attached to card, and the justification for the increase.

Allowable Charges

- Airfare
- Books
- Computers
- Equipment
- Local meals (if allowed per the Expenditure Regulations)
- Operating Supplies
- Travel related charges such as baggage, conference registration, hotel charges, parking, transportation, etc.
- Rental Cars
- Fuel for Rental Car
- Amazon Business Account
- Staples
- Sodexo

Restrictions of the Purchasing Card Program

- Alcoholic beverages.
- Ammunitions / weapons.
- Any 1099 reportable payments for medical, legal or consulting services.
- Applications /media downloads/software/e-books.
- Buying off price contracts- consult list of available vendors at (http://campus.murraystate.edu/administ/procurement/pdf/PCT_byCommodity_AtoZ.pdf).
- Cash advances.
- Cell phones / phone cards.
- Contributions / donations.
- Controlled substances / prescription drugs.
- Gasoline – unless for rental vehicle.
- Gift cards or gift certificates.
- Insurance.
- On campus purchases.
- Personal purchases.
- Printing, copying, duplicating services – [printing procedures](#) for additional details.
- Purchases requiring a contract.
- Hazardous material.
- Temporary Help Services.

All purchases must follow the Expenditure Regulations.

Notations

Travel

Travel related expenditures are allowed on the Purchasing card, with the exception of meals and mileage for personal vehicles. Receipts must be itemized, and a signed copy of the Travel Request must be attached to the expense report for all out-of-state travel. For in-state travel a Travel Request is not required. However, if one has been prepared for budget management, it can be included with the receipts for further documentation. If the trip included attending a seminar or conference a copy of an agenda and registration form must be attached to the expense report. The Travel Procedures can be found on Murray State University's Support Site.

Fuel/Insurance

Fuel for rental vehicles may be purchased on a University Purchasing card. Fuel for privately owned vehicles may NOT be purchased on a University Purchasing card. Liability and Collision insurance coverage is included in our rental rates from Enterprise, so no employee should purchase insurance as an optional service. Other optional services that are NOT reimbursable include prepaid fuel, refueling expenses, and GPS. Receipts for both the rental and gas purchases must be kept and filed together in the department's Purchasing card files.

Food

Only local meals (within 40 miles) are allowed on the Purchasing card, and they must be an allowable expense per Expenditure Regulations. Receipts must be itemized and must include the group name, reason for the meeting, and list of attendees. Credit card slips are not sufficient for audit purposes. You must also include these three things for any food/beverage purchase brought onto the campus. Administrative training meetings and orientations will also require an agenda to be included with the receipt.

Sales and Use Tax

Murray State University, as an agency of the Commonwealth of Kentucky, is exempt from payment of Kentucky sales tax. The sales tax-exempt number is A-355. If a card account is established with an MSU Foundation account number, purchases should be made under the Foundation's tax-exempt number C-13546. Vendors may obtain information about the University's tax-exempt status by calling Procurement Services at (270) 809-2703.

The University is also tax-exempt in many other states. Procurement Services has a complete listing of states MSU is tax exempt in at: <http://campus.murraystate.edu/administ/procurement/taxexempt.htm>

The cardholder is responsible for communicating the tax-exempt status when making a purchase, and should emphasize this at the time of purchase.

You should minimize purchases that may require the payment of sales tax.

RENTAL CARS WITH ENTERPRISE AND NATIONAL

MSU travelers are required to make reservations and pay for rentals with an University Purchasing card. The use of a personal credit card for car rental is not permitted without extenuating circumstances.

Travelers with a Univeristy Purchasing card are required to make their reservation and pay for the rental with this card. Gas should also be paid by the individual on the same University Purchasing card. Receipts for both the rental and gas are required.

For employee travelers without a Univeristy Purchasing card or rentals for campus visitors that will be paid by the Univeristy, each department will establish a direct bill account with Enterprise and National Car rental that is tied to a new or existing Univeristy Purchasing card. The Univeristy Purchasing card may carry a department name only, but will required a specific person to be responsible for the card. Department's may also request one or more gas cards for employees to check out and use while traveling. The fuel cards will be in the Departments name, but will required a specific person to be responsible for the card. If not using a gas card, employees will need to pay for fuel personally and submit receipts for reimbursement on a travel voucher. Visitors will also need to submit receipts for reimbursement on a travel voucher.

Rental Vehicles may be reserved by employees through myGate, Employee Tab, and choosing the Enterprise Car Rental under Bookmarks Plus.

If a deparment would like to establish a direct billing account with Enterprise and National Car rental, please complete the billing application on myGate, Employee Tab, and choose Enterprise Billing Application or on the Accounting and Financial Services website under Accounts Payable and Forms. Please route the completed form to Accounting and Financial Services, Sparks Hall, 2nd Floor.

If you need a department Purchasing card, please fill out the application in Appendix 2.

GRANT PURCHASING CARDS

- All Grant Purchasing card monthly reports, along with copies of the receipts, must be sent to Accounting by the 15th of the following month.
- All grant reconciliations will be audited every month.
- Grant Purchasing cards will be closed at the end of the grant.
- Grant Purchasing cards must follow the same procedures as non-grant cards.

FOUNDATION PURCHASING CARDS

MSU Foundation follows the same Purchasing card procedures as the University with the following additional requirements.

- Foundation Purchasing cards will have a \$500 single transaction limit and a \$1,000 monthly credit limit. *Any exception to these limits must be approved by Foundation Controller.*
- All Foundation Purchasing card applications must be approved by Foundation Controller. *Foundation Purchasing card Applications will continue to be submitted to Accounting and Financial Services.*
- Reconciliations, along with copies of receipts, must be sent to Foundation by the last day of the following month. These can be submitted via fax or email.

- Foundation monthly reports require TWO approval signatures. All reports must have the two signatures before they are sent to Foundation.
- All required reimbursements, by cardholder, are directed to Foundation office with appropriate information of cardholder, explanation and FOAPAL for deposit.
- All food, thank you gifts, etc. must have purpose and attendees (unless open to public) recipients listed.
- No 'gift cards' unless recipient is a student and is 'directly related to University mission'-which must be stated and approved by the appropriate Vice President signature.

MSU PURCHASING CARD SERVICE

Purchasing Card Administrators

Beth Ward

Director, Procurement Services

Telephone: (270) 809-4090

Fax: (270) 809-3408

E-Mail: lward10@murraystate.edu

Stephanie Jennings

Interim Director, Accounting and Financial Services

Telephone: (270) 809-4155

Fax: (270) 809-3014

E-Mail: sjennings@murraystate.edu

For questions about Card use, Audits, Uploads to Banner

Syndi Wilkins

Accounting and Financial Services

Telephone: (270) 809-3012

Fax: (270) 809-5861

E-mail: swilkins5@murraystate.edu

For Question about Applications/Card Changes

Jennifer Thorn

Procurement Services

Telephone: (270) 809-2091

Fax: (270) 809-3409

E-Mail: jthorn@murraystate.edu

For MSU Foundation Cards

Mary Stroud

Foundation

Telephone: (270) 809-2088

Fax: (207) 809-3231

E-mail: mstroud@murraystate.edu

MSU and MSU Foundation Tax-Exempt Status

Procurement Services

Telephone: (270) 809-2703

Fax: (270) 809-3408

US Bank

Lost Cards

Issuing Bank - U.S: (800) 344-5696

Issuing Bank - Outside U.S.: (701) 461-2010
Accounting and Financial Services: (270) 809-3012

Public Safety: (270) 809-2222 (if lost/stolen on campus)

APPENDIX 1 – DISCIPLINARY ACTION

Abuses	Single Occurrence	Second Occurrence	Ongoing Occurrence
Personal abuses	Cardholder required to reimburse the University, also action taken up to and including permanent suspension of card. Other disciplinary action may be taken by the University, up to and including termination.		
Split purchases to avoid \$3,000 single purchase limit	Written warning in form of audit finding.	Temporary suspension of card	Permanent suspension of card
Non-compliance with Expenditure Regulations and/or Purchasing Card Procedures	Written warning in form of audit finding. Cardholder may be required to reimburse the University or move the charge via inter-account bill to an account that will allow charge.	Temporary suspension of card	Permanent suspension of card
On-campus purchases	Written warning in form of audit finding.	Temporary suspension of card	Permanent suspension of card
Payment of sales tax	Written warning in form of audit finding. Cardholder required to contact merchant and request credit for the sales tax.	Temporary suspension of card	Permanent suspension of card

Reconciliation/retention errors			
Reconciliation not completed by last day of the following month	Temporary suspension of card.	Temporary suspension of card	Permanent suspension of card
Itemized receipts and approved travel request when required are not retained	Written warning in form of audit finding, cardholder may be asked to reimburse the University for any charge that cannot be substantiated with an itemized receipt.	Temporary suspension of card	Permanent suspension of card
No record of reconciliation of card statement to e-print reports	Written warning in form of audit finding.	Temporary suspension of card	Permanent suspension of card

The above issues are not meant to serve as a definitive list of all possible issues which would require disciplinary action. Any other issues not listed will be treated in a similar manner as determined by the card auditors and administrators.

In addition to the disciplinary actions mentioned above cards with audit findings will also be subject to more frequent audits until the auditor is satisfied that the finding was an isolated incident and not an indication of a pattern of abuse

APPENDIX 2 – FORMS (see below)

Murray State University Purchasing Card Application	
APPLICATION TYPE:	
<input type="checkbox"/> New Card	<input type="checkbox"/> Fuel Card
<input type="checkbox"/> Change Credit Limit	<input type="checkbox"/> Change Information
<input type="checkbox"/> Department/Rental Card	<input type="checkbox"/> Cancel Card
CONTACT INFORMATION:	
Applicant: _____ Legal Name (First and Last Name Required)	
Title: _____	Employee Title: <input type="checkbox"/> Faculty <input type="checkbox"/> Staff
MSU Department: _____	
Campus Address: _____	Campus Phone: _____
Campus Email: _____	Campus Fax: _____
CARD INFORMATION:	
MSU FOAPAL NUMBER: _____	_____
CHART	FUND
ORGANIZATION	PROGRAM
TRANSACTION LIMIT:	
<input type="checkbox"/> \$3,000 (University/Departmental)	<input type="checkbox"/> \$500 (Foundation)
<input type="checkbox"/> \$500 (Fuel)	<input type="checkbox"/> Other _____ (Justification Required)
SECURITY INFORMATION:	
Date of Birth: _____	Employee's M#: _____
CERTIFICATION STATEMENT:	
<p>The named cardholder and their department agree, upon receipt of the monthly statement from US Bank, to verify the accuracy of the billings and to keep a file for three (3) years of the statement along with supporting purchasing card receipts (the receipts are to be a descriptive itemization including items purchased, amounts, price and vendor). It is the cardholder's and department's responsibility to audit all purchases made on the Purchasing Card. The audit/review of each monthly statement must be completed by the cardholder and the account manager of the MSU FOAPAL assigned to the card.</p> <p>NOTE: Monthly charges will automatically be paid by Accounting & Financial Services. Disputes over charges and credits to statements are to be worked out by the cardholder with US Bank.</p> <p>If a card is lost or stolen, the cardholder or user department is responsible to notify US Bank, Procurement Services, and Public Safety immediately. It is the department's responsibility to notify the Procurement Services when the cardholder is terminated from the University or moved to another position so the card can be cancelled. To cancel a card, complete this application with Application Type marked "Cancel Card."</p> <p>As holder of this purchasing card and as the designated department approver, I agree to accept the responsibility for the protection and proper use of this purchasing card, as enumerated above and in the Purchasing Card Procedures.</p>	
SIGNATURES:	
_____ Cardholder Applicant	_____ Date
_____ Financial Manager (if different than Cardholder)	_____ Date
_____ Supervisor (if different than Financial Manager)	_____ Date
_____ VP Approval (Required by applicants on MSU Foundation accounts only)	_____ Date
ACCOUNTING PURPOSES ONLY:	
_____ Program Administrator/Director of Accounting	_____ Date
_____ Foundation Controller (Required on MSU Foundation accounts only)	_____ Date

ASSET INFORMATION FORM

Only For Use When Purchasing an Asset on a Purchasing Card

ASSET NUMBER

1. COMPLETE SHADED AREAS.
2. SEND ORIGINAL ASSOCIATED INTER ACCOUNT BILL*, ASSET INFORMATION FORM, AND RECIEPT/INVOICE

ROOM	DEPT	BLDG	MANUFACTURER'S NAME	MODEL	SERIAL NUMBER

ASSET TYPE	QTY	STANDARD DESCRIPTION

ACQUISITION DATE	ORIGINAL COST	VENDOR NAME	LAST FOUR DIGITS OF CARD

<u>PRINT PURCHASING CARD HOLDER NAME</u>	DEPARTMENT NAME

MAIL COMPLETE PACKET TO ACCOUNTING AND FINANCE IN SPARKS HALL

QUESTIONS SHOULD BE DIRECTED TO INVENTORY SERVICES AT 809-4435.

* INTER ACCOUNT BILL SHOULD SHOW THE CHARGE BEING MOVED INTO CORRECT EQUIPMENT ACCOUNT 727XXX

Murray State University Purchasing Card Transaction Log

Cross Ref #	Order Date	Delivery Date	Vendor Name	Description	Amount	Name of Purchaser if not cardholder	Moved To Account/Code	**Reconciled
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
				TOTAL				

Account Reconciler's Signature

Date

Reconciliation Period

Cardholder's Signature

Date

Account Manager's Signature

Date

Second Approver's Signature (Foundation Accounts)

Date

**** You must reconcile to your account statement from US Bank**

