**P-Card Work Aid**

**REVIEW GCMS REPORT ITSELF**

|  |  |
| --- | --- |
| [ ]  | Purpose, Benefit, and Sponsor (Item(s), its intended use, the benefit to the cost center, the sponsor) |
| [ ]  | Account code matches Expense Description |
| [ ]  | Program code appropriate per NACUBO guidelines (A-Instruction, B-Research, C-Outreach, D-Academic Support, F-Institutional Support) |
| [ ]  | Fund code has no restrictions on allowing that expense |
| [ ]  | Budget reference is missing for project ID’s, and is BP20XX for NA’s |
| [ ]  | Expense is Allowable on project ID, Allocable to the project, Reasonable, and Consistently Treated |

**REVIEW BACKUP ITSELF**

|  |  |  |  |
| --- | --- | --- | --- |
| [ ]  | PI approval for each cost center | [ ]  | Include an itemization of all charges |
| [ ]  | Ensure use of a clear "audit path". (If you look at it five years from now, can you easily understand it?) |
| [ ]  | No State of Texas sales tax |

**COMPARISON GCMS TO BACKUP**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| [ ]  | Transaction date | [ ]  | Vendor | [ ]  | Receipt Amount |
| [ ]  | Expense Description compared to itemization on receipt |
| [ ]  | Reference the backup in the P/B for any oddities |
| [ ]  | Cost Center compared to PI-approved cost center on backup |
| [ ]  | Any Split amounts are appropriate to account codes associated to expenses or cost centers listed |

**SPECIAL PCARD SITUATIONS**

|  |  |
| --- | --- |
| [ ]  | Is the **vendor a red flag concern** (Home Depot, Wal-Mart, generally personal use places)? Note that we need clear usage of the items listed on the backup. |
| [ ]  | If **PayPal** is used: Ensure that we have backup showing that the vendor only accepts PayPal and other required items per policy |
| [ ]  | **Periodical Printing:** Attach bids to doc |
| [ ]  | **UH Hosted Special Events:** Over $5,000 total attach pre-approved Official Functions Form |
| [ ]  | **Employee Recruitment for faculty:** Attach approved advertisement from AA/EEO office |

**MEMBERSHIPS/SUBSCRIPTIONS**

|  |  |
| --- | --- |
| [ ]  | Dates of membership/subscription |
| [ ]  | Note: Memberships not on grants, subscriptions only posting for the period over which the subscription overlaps the project dates |
| [ ]  | Memberships on State $ on: <http://www.uh.edu/finance/Doc_Ref/General_Ref/ProfOrgMemb.htm> |

**BUSINESS MEAL/REFRESHMENTS**

|  |  |
| --- | --- |
| [ ]  | Attendees listed or “More than 10” with a total number and attendee affiliation specified |
| [ ]  | Attach Director approval for UH employees only |
| [ ]  | No state sales tax if eaten at UH | [ ]  | Attach or add in P/B the discussion topic |
| [ ]  | Alcohol identified, separated, and funds that allow it are approved by the CC manager |