Oklahoma State University

Purchasing Card Guidelines

Introduction

Part I
Pcard Program Contacts

- Billie Watt, Pcard Administrator
  - 1224 N. Boomer Road
  - 405-744-8408
  - billie.watt@okstate.edu

- Carla James, Compliance Accountant
  - 1224 N. Boomer Road
  - 405-744-3446
  - carla.james@okstate.edu

- Website: http://purchasing.okstate.edu
Pcard Program Contacts

• Billie Watt
  ◦ Pcard Administrator
  ◦ Responsible for management of the program, including
    • Assist departments
    • Training
    • Customer Service
    • Processing Pcard Request Forms
    • Changes in Cardholder Information
    • Liaison with Bank of America
    • Post-audit review
Pcard Program Contacts

- Carla James
  - Compliance Accountant
  - Responsible for desktop and field reviews
  - Addressing compliance issues
  - Making recommendations for improvements
  - Assist departments
  - Customer Service
Overview of Pcard Program

- This is a State Contract awarded to Bank of America.
- We use a Visa credit card.
- The pcard is for small dollar purchases only-$5,000 or less.
- Works is the internet based software used to track and review our pcard purchases.
- Works allows electronic routing and three levels of review and sign off.
- The pcard program is based in the Purchasing Department.
Training

- Pcard training is required for all cardholders and any individual who has access to the Works system.
- Refresher training is required every two years to retain the pcard.
Information for Management

- Account information, transaction information, and reports may be viewed on the Works system.
- Data remains on the Works system for 2 years.
- Reports can be run to download transaction information before removal from the server.
Cardholder and Departmental Compliance Reviews

- Pcard staff conducts desktop reviews of transactions appearing on the Works system.
- Cardholders and/or departments may be contacted for copies of receipts and/or explanation of purchases.
Cardholder and Departmental Compliance Reviews

- Pcard staff conduct periodic on-site compliance reviews of each department’s pcard purchases to determine compliance with OSU Policy and Procedures and Pcard Guidelines, all required documentation is present, and appropriateness of purchases.
Oklahoma State University

Purchasing Card Guidelines

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About Your Pcard

Part 2
How to Get a Pcard

- A cardholder must be an OSU full-time, continuous employee (.75 FTE and above).
- Student employees may also be issued pcards.
  - A student employee’s pcard will be held in a secure location and provided to the student when needed.
  - After purchase, the student will return the pcard along with the receipts and any additional documentation.
- Temporary or part time employees are not eligible for a pcard.
How to Get a Pcard

- Pcards are the property of OSU and must be turned in to the cardholder’s departmental administration at the time of termination of employment with the department or upon the request of the cardholder’s supervisor, departmental administration, the Pcard Administrator, or the Purchasing Department.
Application Form

- An Application Form for Pcard or Works User Access must be completed to request a pcard or to be assigned access to the Works system.
- An Employee Agreement Form and Conflict of Interest Form must also accompany the Application Form.
- The Application Form, Employee Agreement Form and Conflict of interest form can be found at
  https://purchasing.okstate.edu/pcard under the heading “Forms”.

The Conflict of Interest Form discloses whether a cardholder has any outside financial interests.

A new Conflict of Interest Form must be completed by October 1 each year or at the time an interest becomes reportable.

Conflict of Interest Forms are to be kept on file in the department and available for review by pcard staff.
Required Forms

- The Employee Agreement Form outlines a cardholder’s responsibilities, lists unallowable purchases, and consequences for misuse.
Small Dollar Purchases

- The pcard is for small dollar purchases only-$5,000 or less.
- Any purchase or combination of purchases that exceeds $5,000 must be processed on a requisition through OK Corral.
Credit Limits and Controls

- Maximum credit limits for full-time, continuous employees are:
  - $50,000 per billing cycle.
  - $5,000 per single transaction.
    - These are the maximum limits allowed. Your department will determine a credit limit that is appropriate for your purchasing duties.
  - Credit limits per billing cycle over $10,000 will require justification from the department head explaining why a higher monthly limit is necessary.
Credit Limits and Controls

- Maximum credit limits for student employees are:
  - $2,500 per billing cycle.
  - $500 per single transaction.

- Credit limits over these amounts will require justification from the department head explaining why higher limits are necessary.
Credit Limits and Controls

- Credit limits will be recertified annually.
  - A cardholder’s actual spend will be compared to his/her monthly credit limit.
  - If the cardholder consistently spend less than his/her monthly limit, recommendation may be made to lower the monthly limit.
  - If the pcard is only used a few times a year, recommendation may be made to cancel the pcard.
  - If the department does not agree with the recommendation, an appeal may be filed in writing with the Pcard Administrator.
  - Appeals that cannot be resolved will be forwarded to the Chief Procurement Officer.
Card Limits and Controls

- Merchant Category Codes are specific codes assigned by the credit card industry to merchants according to business type.
- Certain MCC codes are blocked on the pcard. These are businesses where the pcard will not work. Examples are:
  - Liquor stores
  - ATMs
  - Massage Parlors
  - Casinos
Billing Cycle

- The pcard billing cycle runs from the 21st of the month and ends on the 20th of the next month.
- If the 20th falls on a weekend or holiday, the billing cycle ends on the previous business day.
- All cardholders and users of the Works system are on a listserv and are notified each month of the end of the billing cycle.
Using the Pcard

- The cardholder is the only person authorized to make purchases using his/her pcard.
- Sharing or loaning your pcard or pcard number may result in revocation of the pcard.
- You are responsible for what is spent on your pcard.
- If a purchase needs to be made with your pcard, you should be the one making the purchase.
Using the Pcard

• Having a pcard does not imply prior approval.
  ◦ Cardholder must follow whatever procedures the department has in place to authorize pcard purchases.

• No fees should be charged by a vendor for paying by credit card.

• All purchases made with the pcard must be allowable on the pcard.
  ◦ Review the list of prohibited and restricted purchases.

• Purchases should not exceed your credit limits.

• Give fair treatment to all merchants and determine if the price obtained is reasonable.
Using the Pcard

- All purchasing, regardless of dollar volume, should start with a search of the OK Corral. The Corral contains competitively bid contracts that exist to promote efficiency in business transactions and provide cost savings for all departments. This is a best practice and board policy (30:10-1-2(8)) “When established purchasing contracts exist, purchases must be made from these contracts.”
The cardholder is responsible for safeguarding the pcard and account number at all times.

- Keep pcard and account number in secure location.
- Do not loan or share your pcard.
- Vendors should not place pcard number on shipping label or invoice.
- Review transactions in the Works system for unauthorized transactions.
- Review the Bank Statement each month for unauthorized transactions.
- Order from a secure website.
Lost or Stolen Pcards

- Report lost or stolen pcards to Bank of America immediately at 888-449-2273. Outside the U.S. call 509-353-6656.
  - The cardholder may be asked to provide the name embossed on the pcard, the address listed on the pcard application, or the phone number listed on the pcard application.
- Bank of America will block the use of the pcard.
- A replacement pcard will be issued.
- The cardholder may have to sign an affidavit if there were fraudulent charges.
Leave of Absence

- If a cardholder is on leave of 30 days or more, department must contact the Pcard Administrator.
- The pcard will be placed in suspension($0.00 credit limit).
- Department can contact the Pcard Administrator upon cardholder’s return for reinstatement.
- This protects the cardholder and the University against loss and fraudulent charges.
Disciplinary Action

• The pcard may also be placed in suspense as a result of violation of Pcard Guidelines or department policy.

• Suspending the pcard may be done by Pcard staff or at the department’s request.

• Credit limits may be reinstated when any requirements for reinstatement have been met.
Replacement of Pcards

- The pcard expiration date is listed on the front of the pcard.
  - The Bank will issue a replacement pcard prior to the expiration date. The pcard will be sent directly to the cardholder.

- Defective pcards.
  - Pcards may be replaced if the original is defective or mutilated.
  - Contact the Pcard Administrator for a replacement.
  - Pcards will be mailed to address on the Application Form.
  - Cardholder must destroy the defective pcard.
Returning Pcards

- Pcards are the property of OSU.
- The pcard must be returned to the department upon termination, transfer, or retirement.
- The pcard must be returned when requested by the cardholder’s supervisor, departmental administration, Pcard Administrator, or the Purchasing Department.
- To cancel a pcard, the department must reclaim and destroy the pcard and process a Deletion Form for Pcard or Works User Access.
- Pcards should be cancelled immediately upon termination, transfer, or retirement.
Making a Purchase-Over the Counter

When you make an in-person, over the counter purchase:

- Verify the vendor accepts Visa. If not, you will need to find a different vendor.
- OSU is exempt from Oklahoma State sales tax.
- If necessary, provide the vendor with OSU’s tax exempt information.
- A copy of OSU’s tax exempt certificate may be downloaded from http://purchasing.okstate.edu.
Making a Purchase-Over the Counter

- Look at your receipt before you leave the register to verify no sales tax was charged.
- It is much easier to have the vendor reverse a tax charge at the time of purchase rather than go back at a later date and have the taxes removed.
- Obtain a receipt. The receipt is an official University record. A receipt is required for every purchase!
Making a Purchase-Mail, Phone, Fax

When making a purchase by mail, phone or fax:

• Provide pcard information to the vendor.
• Verify no Oklahoma State sales tax is charged.
• Although we are exempt from Oklahoma State sales tax, we are not necessarily exempt in other states.
• Always let any vendor know we are a tax exempt institution.
• Most vendors will not charge us tax.
Making a Purchase-Mail, Phone, Fax

- If sales tax is charged by a vendor in another state, the tax is not a violation and OSU is allowed to pay it.
- Provide shipping instructions to the vendor.
- Obtain a confirmation number and request a receipt. Some vendors will not provide a receipt unless requested.
- Retain the receipt, packing list, shipping information, etc. All these items must be kept for pcard documentation.
Making a Purchase-Internet

- When making a purchase over the Internet
  - Use a reputable vendor and secure site.
  - Complete the order process.
  - Internet vendors are not considered state vendors—if they charge us sales tax it is not a violation.
Making a Purchase-Internet

- Some internet vendors will not provide a receipt. Printing the screens that show what you ordered, itemized pricing, and the total including shipping and handling can serve as the receipt if the vendor does not provide one.
- Retain the receipt, packing list, shipping information, etc. All these items must be kept for pcard documentation.
Delivery Address

- Goods/services should always be delivered to a University address.
- If there is a justifiable business reason for having items shipped to a non-University address, a Request for Exception-Goods/Items to be Shipped to a Non-University Address Form must be completed and approved prior to purchase.
- This form is on the Associate Vice President and Controller’s website and must be approved by that office.
- This form must be kept with the receipt for the purchase as documentation.
Returns, Damaged Goods, Credits

- Packing materials should be retained until you are certain you are keeping the item—some items cannot be returned without the original packaging materials.
- Work with the vendor to return items.
- A restocking fee should not be paid when the vendor is responsible for the problem.
Returns, Damaged Goods, Credits

- Check your Bank (credit card) Statement for credits.
- Vendors are quick to charge your pcard. They are not always as fast to give you a credit. The cardholder is responsible for making sure credits are received.
- Retain credit receipt.
Returns, Damaged Goods, Credits

- Vendors should not charge for backordered items until they are shipped.
- If you receive a partial shipment, you should only be charged for the portion that was shipped.
Card Denied

- If the pcard is denied contact Bank of America at the number on the back of the pcard. They should be able to tell you why the transaction did not go through.
- The cardholder can also run a “Card Declines” report or an “Authorization Log” in the Works system to determine why the transaction was declined.
- See Works tutorial for how to run these reports.
Rebates, Rewards, Cash Back, Gifts with Purchases

- At times, University purchases may result in cash or non-cash incentives. The incentives from University purchases are the property of the University and may not be used personally. Examples of such incentives include, but are not limited to, rebates, gift cards, two-for-one purchases, coupons, spend rewards, and expendable or non-expendable supplies. Any monetary, cash or non-cash incentive, or other type of reward received as a result of an OSU purchase becomes the property of the University and should be used for a University purpose. If the incentive received does not serve a University purpose, the department should not take advantage of the incentive.
Receipts

- The cardholder is responsible for obtaining original receipts, packing slips, and other required documentation.

- Receipts must include:
  - Date
  - Merchant Name
  - Itemized list of purchases
  - Itemized pricing
  - Total-including shipping and handling

- Original packing lists and any other shipping documentation must be maintained with the original receipt.
Lost Receipts

- If a receipt is lost, the cardholder must obtain a duplicate receipt.
  - The cardholder may contact vendor and request a duplicate.
  - A duplicate receipt may be obtained from the merchant’s website in some cases.
  - The cardholder may contact the Bank for a duplicate receipt at 800-410-6465.
  - The Bank cannot provide receipts under $25 that did not require a signature.

- Repeated loss of receipts may be grounds for disciplinary action or cancellation of the pcard.
Resolving Disputes with Vendors

- For problems with a transaction, the cardholder must contact the vendor.
- The contact must be documented in writing.
- If the cardholder and the vendor are unable to come to a resolution, a dispute may be filed with Bank of America through the Works system.
Record Retention

- Original pcard records shall be maintained in a central location.
- Records must be available for review by Pcard staff.
- The original records must be kept for 7 years.
- If you make purchases on grant accounts, the retention requirements may be longer.
- No original records may be destroyed until approval is granted by the University Archivist or Record Retention Officer.
Roles & Responsibilities

Part 4
Roles in the Works System

- Works is the internet based software provided by Bank of America to track our pcard transactions.
- There are several “roles” or jobs in the Works system. All roles require pcard training.
  - Cardholder: Full-time, continuous University employee or student employee designated to make purchases with his/her pcard.
  - Approving Manager: Full-time, continuous University employee designated to review and approve cardholder transactions.
Roles in the Works System

- **Accountant**
  - Full-time, continuous University employee designated to review transactions for compliance and completeness.

- **Group Owner**
  - Full-time, continuous University employee able to view transactions, hierarchy, and user information.

- **Group Proxy Reconciler**
  - Full-time, continuous University employee who has authority to electronically sign off on transactions when cardholder is unavailable. Position is optional.
Cardholder Responsibilities

- Protection of the pcard and pcard number.
- The cardholder is the only person authorized to make purchases with his/her pcard.
- Understanding restrictions on vendors, including:
  - May not purchase from a company owned by a University employee
  - May not purchase from a company in which the cardholder has a financial interest
- Notifying department when changes to pcard are required (name changes, credit limit, address).
- Knowing what purchases are prohibited or restricted.
Cardholder Responsibilities

- Complying with any of the department’s approval policies.
- Obtaining original receipts and any other required documentation for each purchase.
- Signing off on transactions in the Works system in a timely manner.
Approver Responsibilities

• Knowledgeable of what an appropriate, reasonable, and legitimate transaction for the cardholder and department would be.

• Signing off on transactions in the Works system in a timely manner.

• Investigating questionable transactions and notifying department and Pcard staff of pcard violations.

• Approvers are responsible for reviewing and verifying, to the best of their knowledge, that all cardholder transactions are appropriate and for a legitimate University purpose. Failure to do so may result in disciplinary action up to and including termination of employment.
Accountant Responsibilities

- Reviewing documentation for accuracy and completeness.
- Verifying account number and subcode are correct.
- Verifying documentation is complete.
- Investigating questionable transactions and notifying department and Pcard staff of pcard violations.
- Signing and dating monthly Bank Statement.
- Signing off on transactions in the Works system in a timely manner.
Work Flow

This is a step by step outline of how a transaction is processed, reviewed, and signed off on in the Works system.

- The cardholder must follow any preapproval or approval processes the department has in place.
- The cardholder makes the purchase and obtains an itemized receipt.
- The vendor delivers the goods or services and submits the transaction to the credit card company.
- Within a couple of days, the bank has paid the vendor.
Work Flow

- The transaction posts to Works, usually within a couple of days.
- The cardholder is notified by an email generated by the Works system there is a transaction to review.
- The cardholder reviews the transaction and enters a detailed description and business purpose of the purchase.
- The cardholder may be responsible for reviewing and updating the account number and subcode.
Work Flow

- After the description and business purpose have been entered and the chart, fund and account are correct, the cardholder signs off on the transaction in the Works system.
- NOTE: Works will not allow the cardholder to sign off on the transaction until a description and business purpose have been entered.
- After the cardholder signs off on the transaction, the Works system automatically routes the transaction to the approver.
- The approver is notified by an email generated by the Works system there is a transaction to review.
Work Flow

• The approver reviews the transaction for compliance with any departmental approval policies and verifies the transaction is appropriate, reasonable, and legitimate.
• The approver signs off on the transaction in the Works system.
• After the approver signs off on the transaction, the Works system automatically routes the transaction to the accountant.
Work Flow

- The accountant is notified by an email generated by the Works system there is a transaction to review.
- The accountant reviews the transaction for compliance with University Policy and Procedure and Pcard Guidelines and verifies the chart, fund and account are correct.
- The accountant signs off on the transaction in the Works system.
- Once the accountant has signed off on the transaction, it is “closed” and goes into a batch to be uploaded to Banner.
Reconciliation Process

- At the end of the billing cycle, the cardholder downloads his/her monthly Bank Statement OR runs a Cardholder Statement of Account report.
- The cardholder reconciles his/her receipts with the Bank Statement or Cardholder Statement of Account Report, attaches the receipts, and forwards the documentation to his/her accountant.
- The accountant reviews the physical documentation for accuracy and completeness, compliance with University Policy and Procedures and Pcard Guidelines, and verifies the receipt matches the documentation on the Works system.
Reconciliation Process

- The accountant contacts the cardholders for any additional information or documentation required.
- The accountant signs and dates the Bank Statement indicating the physical documentation has been reviewed.
- Within 5 days after the end of the billing cycle all transactions should have been reviewed, approved, and signed off on by the cardholder, approver and accountant.
Reconciliation Process

- At the end of the 5 day period, all remaining transactions are downloaded into our financial reporting system.
- University Accounting pays Bank of America.
Oklahoma State University

Purchasing Card Guidelines

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Prohibited/Restricted Purchases

Part 5
Prohibited Purchases

The following items are purchases that are not allowed on the pcard. Please contact the Pcard Administrator if you have questions or need clarification concerning allowable purchases.
Prohibited Purchases

- **Split Purchases**
  - Dividing or failing to consolidate a known quantity of goods or services for the purpose of evading the pcard single transaction limit of $5,000 and/or a quotation/bidding requirement. Examples include, but are not limited to; splitting an amount over $5,000 between two (2) or more swipes of the pcard, splitting the purchase between two (2) or more cardholders, splitting the purchase between two (2) or more vendors, or splitting the purchase between two (2) or more accounts or projects. Split purchasing is a serious violation.
Prohibited Purchases

- Regular monthly payments greater than $5,000 per FY.
  - Maintenance, lease/rental, and service agreements for office or scientific equipment or utilities should be processed on a requisition and a PO issued if the total for the fiscal year is greater than $5,000.

- Oklahoma Sales Tax
  - The cardholder is responsible for ensuring Oklahoma sales tax is not charged at the time of purchase.
Prohibited Purchases

- Cash, cash advances, ATMs
- Donations / Sponsorships
- Gifts, Gift Cards, Gift Certificates
  - The purchase of gifts is a violation of State statutes.
Prohibited Purchases

• Expenses for food and mileage while in travel status
  ◦ Per diem for food expenses and mileage may not be purchased with the pcard, but may be claimed on a travel voucher.
Prohibited Purchases

• Items that do not serve a business purpose
  ◦ Includes, but is not limited to, flowers, candy, meals, greeting cards, health care items, etc.

• Personal Purchases
  ◦ **The pcard may not be used under any circumstances to purchase items for personal use.**

• Apple Products (Stillwater campus only)
  ◦ Apple products including hardware, software, and accessories must be purchased through the Student Union Bookstore. (For associated data plans, see Restricted Purchases.)
Prohibited Purchases

• Trade-in’s
  ◦ Includes any purchase involving the trade-in of a University asset.

• Conflict of Interest Transactions
  ◦ A cardholder may not purchase goods or services from themselves or a member of their immediate family or realize personal gain on a purchase transaction. Potential conflicts of interest must be disclosed by the cardholder.
Prohibited Purchases

- Purchasing from a company owned by a University employee
  - Per State statutes, any purchase from any company owned by any University employee must go through the competitive bid process.

- University Departments or Auxiliaries
  - The campus vendor invoice (CVI) system is to be used for the purchase of good or services from University sources.
Prohibited Purchases

- **Gasoline**
  - Gasoline should be purchased from Transportation Services or with the gasoline credit card provided with each University vehicle.
  - You may not use the pcard to put gas in your personal vehicle.
  - You may purchase fuel for farm machinery, grounds equipment, lab equipment, etc.

- **Mail, Postage**
  - All U.S. mail, including parcel post, certified, and registered mail, should be sent through University Mailing.
  - You may use FedEx, UPS, or a similar service.
Prohibited Transactions

• Weapons and/or Ammunition
  ◦ Must be purchased on a requisition

• Moving Expenses
  ◦ Must be purchased on a requisition

• Service and/or Incentive Awards (any item purchased for an employee)
  ◦ Must be purchased on a requisition

• Late fees
Prohibited Purchases

• Insurance
  ◦ Insurance must be processed on a requisition through Risk and Property Management.

• Purchases for Student Organizations
  ◦ A tax exempt University pcard may not be used to make purchases for student organizations. A fiduciary fund pcard assigned to a student organization must be used. Student organization funds are taxable.
Prohibited Purchases

- Alcohol
- Decorations
- Personal Memberships
  - Payment of personal memberships and dues are a violation of State statutes.
Prohibited Purchases

• Prepayments or Deposits
  ◦ Prepayments and deposits are a violation of State statutes. *For determination of when subscriptions or registration fees (approved exceptions) may be paid in advance, see the Restricted Purchases section below.*

• Salary / Wages and/or Benefits

• Other purchases not permitted under OSU Policies and Procedures, Purchasing Policies, and State Statute.
Restricted Purchases

These purchases are allowable only when specific requirements/conditions are met.

- Food - may only be purchased:
  - For food service or food sales areas (i.e. University Dining Services, Ranchers Club),
  - When specifically included in a Ledger 5 grant or contract budget and approved by a sponsoring agency,
  - When required for an instructional and/or research purpose,
  - When participants pay a fee and the documentation specifically indicates the fee will cover the food/meal, or
  - When all conditions of the Office of State Finance’s Policy on the Payment for the Purchase of Refreshments are met.
Restricted Purchases

• Food-continued
  ◦ MEETING REFRESHMENTS – OSF Policy
    Light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drink, etc.) used as refreshments and **required** in connection with meetings or similar type activities **held/conducted for and in the interest of the general public.** May also include related service items (e.g., disposable plates/flatware, stirrers, sweeteners, etc.).
  
  ◦ **NOTE:** Meetings as used in this definition do not include those activities and functions related to or associated with the day-to-day internal operations of an agency (e.g., staff meetings, staff retreats, employee training sessions/seminars, etc.). Inappropriate purchases of coffee and other refreshments outside of the “Refreshment Policy” listed above could be considered purchase of gifts under prohibited acts.
Restricted Purchases

- Travel Expenses
  - Including airfare, baggage fees, lodging, parking, ground transportation, out-of-state car rental, etc.
  - Compliance with all University and State travel policies and procedures is required.
  - Allowable travel expenses, such as food and mileage, not permitted on the pcard may be submitted on a travel voucher.
Restricted Purchases

- Items Purchased for Resale
  - Only authorized areas that hold a sales tax permit may purchase items for resale.

- Conference and Training Expenses
  - The pcard may be used to contract for conference and training expenses incurred for events conducted by the University. This includes conference equipment (i.e. audio or video equipment), conference/training rooms, set-up services, conference/training materials, and other goods and services that are not prohibited purchases.
Restricted Purchases

- Purchase of Clothing and/or Uniforms for Employees
  - Before clothing can be purchased for an employee, a Clothing and/or Uniforms to be Provided to Employees-Request for Determination of Taxability form must be completed by the department. (The form can be found at http://controller.okstate.edu/exceptions-forms-guidelines). If the purchase was made with a pcard the form must be kept on file with the cardholder’s documentation.
Restricted Purchases

• **Data Plan for iPad**
  ◦ A data plan may be purchased for a University owned iPad.

• **Institutional Membership**
  ◦ Documentation must indicate the membership is an institutional membership, and the complete name of the organization must be identified. Justification must be provided upon request. Individual memberships are prohibited.
Restricted Purchases

- Equipment / Fixed Assets
  - In order to properly record equipment acquired through pcard usage, departments are required to provide copies of any invoices involving equipment acquisitions that meet the capitalization requirement or that are deemed “high profile items” to Budget and Asset Management within 24 hours of purchase. The list of “high profile items” can be found at http://bam.okstate.edu/asset-management.
Restricted Purchases

- Purchases on Grants and Contracts
  - Purchases made on a grant or contract must be allowable on the pcard as well as the grant.

- Subscriptions
  - Only one year may be paid at the time.
  - Multiyear subscriptions may not be processed on a pcard.
Restricted Purchases

- Conference Registration
- The pcard may be used to pay for conference registration at the time of the conference or after the conference has taken place. Conference registration may be prepaid / paid in advance if the following three (3) criteria are met and documented.
  - A discount for early registration must be received.
  - If the registered participant cannot attend, someone else may attend in his/her place.
  - If the conference is cancelled, OSU will receive a 100% refund.
Restricted Purchases

- Student Organization Expenses
  - The pcard program may be extended to student organizations provided all compliance requirements can be met. See Student Organizations section for additional information.
Restricted Purchases

- **PayPal Purchases**—Paypal may be used for specific types of purchases:
  - Advertising, i.e. for University events, programs or job postings, usually in industry publications or newspapers.
  - Booth Rental.
  - Conference Registration.
  - Institutional memberships in professional organizations.
  - Manuscripts/Abstracts/Grants—any fees or costs associated with publication, submission, editing, printing, etc.
  - Software Licenses or Subscriptions.
  - Student Study Abroad Group Travel—admission fees, tickets, transportation, etc.
Restricted Purchases

- PayPal may only be used for other transactions which cannot be purchased on a contract through Ok Corral, and for which no other method of payment is available.

- Documentation must be kept with the receipt showing PayPal is the only method of payment accepted, i.e. an email from the vendor stating this fact could be acceptable.
Pcard Violations

- Misuse of the pcard in any manner by a cardholder may result in revocation of the privilege to use the pcard, disciplinary action, termination of employment, and/or the pursuit of any legal action available to the University.
Travel Expenses
Student Organizations
Part 6
Travel Expenses

• All pcard guidelines, OSU Travel Policies and Procedures, and the State Travel Reimbursement Act apply.
Direct Purchase of Airfare and Baggage Fees

- An Out-of-State Travel Request must be completed and approved prior to the purchase of airfare.
- The pcard may be used to purchase airfare through the FCm travel portal.
Direct Purchase of Airfare and Baggage Fees

- If the travel portal is not used, a quote for the lowest fare from the FCm travel portal must be printed. Attach the quote to the travel voucher to verify the airfare purchased elsewhere was a lower price than could be obtained through the travel portal.
Direct Purchase of Airfare and Baggage Fees

• Baggage fees
  ◦ May be charged at the time of purchase or at the airport not to exceed the approved number of baggage per travel rules. No overweight, extra baggage, etc. is permissible.

• Required documentation includes:
  ◦ Out-of-State Travel Request.
  ◦ Quote from state contract travel agency if required.
  ◦ Receipt including:
    • Vendor’s name
    • Date
    • Total cost of ticket
    • Class accommodation
    • Name of traveler
Direct Purchase of Lodging with Pcard

- If required, an Out-of-State Travel Request must be completed and approved before the trip.
- If a deposit is required, no more than one night’s stay may charged to the pcard in advance.
- A refund cancellation policy must be in place in order to pay a deposit.
Direct Purchase of Lodging

• The room rate must be supported by either:
  ◦ Sponsor’s announcement, agenda, brochure, registration form, and/or notice to verify designated lodging site and single occupancy room rate.
  ◦ Printed documentation of the Federal lodging rates for city and/or county.

• Required documentation:
  ◦ Out-of-State Travel Request if required.
  ◦ Receipt.
  ◦ Documentation supporting room rate.
Direct Purchase of Lodging

- Always check your hotel bill before you leave the check out desk.
- Make sure the pcard has been charged correctly.
- Mistakes are very difficult to fix after you leave the hotel.
Direct Purchase of Lodging

- NOTE: Lodging within the State of Oklahoma paid for with the pcard is exempt from any hotel taxes.

- This includes but is not limited to sales tax, hotel occupancy tax, entertainment tax.
Other Travel Expenses

- All other travel expenses, including parking, ground transportation, out-of-state car rental, etc. must be supported by an itemized receipt.
- Rental cars may not be purchased for in-state travel.
- The pcard may not be used for rental cars if the trip includes both business and personal travel.
Other Travel Expenses

- Per diem (meals/food) and mileage are not permitted on the pcard.
- Allowable travel expenses not permitted on the pcard may be submitted on a travel voucher for reimbursement.
Documentation

The documentation for travel expenses must be attached to the travel documentation in the AIRS system. The cardholder must include the trip number in the description field on the Works system so the documentation may be identified by Pcard staff. The documentation may also be printed and attached to the cardholder’s Bank Statement.
Student Organizations

- Student organizations may participate in the pcard program.
- All compliance requirements must be met.
- Student organizations may use the pcard to pay for supplies, food, student travel, and other expenses as needed by the organization.
Student Organizations

Requirements to participate:

- The advisor must attend pcard training and request pcards for the organization.
- Only the advisor, president, and/or treasurer are eligible for a pcard.
- Justification is required for student credit limits over $2,500 and single transaction limits over $500.
Student Organizations

- The pcards will say “Fiduciary Funds.”
- Student organizations are not tax exempt.
- Alcohol may **not** be purchased.
- Student pcards must be held in a secure location, checked out by the student, and returned, along with receipt, after purchase.
Student Organizations

- President and treasurer pcards become inactive on May 15.
  - This date may be extended at the written request of the advisor to the pcard administrator.
  - Justification for the extension must be provided.
  - The advisor’s pcard remains active until the advisor is no longer associated with the organization.

- Purchases for the student organization may not be made on a tax exempt OSU pcard.
- Purchases for OSU may not be made on the taxable student organization pcard.