

Oklahoma State University

Purchasing Card Guidelines



Oklahoma State University
Office of Central Procurement
1224 N. Boomer Road
Stillwater, OK 74078
<https://adminfinance.okstate.edu/procurement/pcard.html>

December 2024

OSU PURCHASING CARD PROGRAM GUIDELINES

PREFACE

Oklahoma State University (OSU) utilizes a commercial purchasing card (Pcard) to streamline the acquisition of lower-dollar goods and services necessary for conducting official university business. This manual provides guidance to ensure compliance with State statutes and University Policies and Procedures.

Table of Contents

Pcard Program Contacts	6
Pcard Administrator	
Compliance Accountant	
Pcard Assistant	
Bank of America	
How to Get a Pcard	7
Eligible Employees	
Required Forms	
Training	
Issuance of Pcard	
Security	8
Safeguard the Card	
Limiting Exposure to Fraud	
Spending Controls	
Using the Pcard	10
Decision to Use Pcard / OK Corral	
Methods of Purchasing with a Pcard	
Delivery Address	
Card Denied	
Returns, Damaged Goods, and Credits	
Resolving Disputes with Vendors	
Card Maintenance and Management	12
Canceling a Pcard	
Card Expiration/Renewal	
Defective Pcards	
Works	13
Works Role Eligibility and Responsibility	
Cardholder Roles and Responsibilities	
Approver Roles and Responsibilities	
Accountant Roles and Responsibilities	
Group Owner	
Group Proxy Reconciler	
Reconciliation and Receipt Requirements	15
Reconciliation Process	
Receipt Requirements	
Lost Receipts	
Billing Cycle	

Record Retention.....	16
Storage Location of Original and Digitized Records	
Length of Retention and Destruction	
OSU Records Management Coordinator	
Cardholder and Departmental Compliance.....	17
Compliance Reviews	
Pcard Violations	
Prohibited and Restricted Goods and Services	18
Alcohol	
Apple Products (Stillwater Campus Only)	
Background Checks (International and Domestic)	
Backorders	
Cash, Cash Advances, Automated Teller Machine (ATM) Transactions	
Certifications & Licenses (Also Notary Fees)	
Clothing and/or Uniforms for Employees (embroidery, etc.)	
Clothing for Students	
Coffee Service	
Computers and Computer Components	
Conflict-of-Interest Purchases	
Credit Card Processing Fees (aka convenience fees, credit card fees, up-charges, surcharges, processing fees, non-cash fees, etc.)	
Data Plans	
Decorations	
Deposits and Prepayments	
Donations	
Employee Service and/or Incentive Awards (Regular employees and student employees)	
Equipment / Fixed Asset >\$5,000	
Food and Food-Related Items	
Food and mileage while in travel status	
Food for Professional Development Retreats	
Furniture	
Gasoline / Fuel	
Gifts in Any Form	
Grants and Contracts, <i>Purchases on</i>	
Human Subjects, <i>Payments to</i> (i.e. Gift Cards)	
In-State Sales Tax	
Insurance	
Items that do not Serve a Business Purpose (i.e. floral gifts, greeting cards, personal medical devices, etc.)	
Lab Supplies (See Scientific Lab Supplies & Equipment)	
Late Fees, Finance Charges, or other Payment Penalties	
Memberships for Employees or Students (Personal, Institutional, Amazon, Sam's, etc.)	
Moving Expenses, for Individuals	
Office Supplies	
Pcard Split Purchases (purchase greater than \$5,000)	
Personal Medical Devices (i.e. eyeglasses, knee braces, etc.)	

- Personal Protective Equipment (i.e. gloves, knee pads, etc.)
- Personal Purchases
- Postage Stamps (See below for shipping)
- Professional Services
- Promotional Items
- Rebates, Rewards, Cash Back, Gifts with Purchase
- Registration Fees for conferences, meetings, seminars, training events, entry fees, event tickets, booth rentals, and similar events
- Regular Monthly Payments Greater Than \$5,000 per Fiscal Year
- Resale Items
- Salary / Wages and/or Benefits
- Scientific Lab Supplies & Equipment
- Shipping on Outgoing Items
- Space Heater (aka Utility heater, shop heater, portable space heater, portable heater, etc.)
- Sponsorships
- Student Awards (Given in their capacity as a student and not as an employee.)
- Student Organizations, *Purchases for* (Using a department card)
- Subscriptions
- Tag or Registration Renewals for vehicles, boats, ATVs, etc.
- Tips
- Trade-in's
- Travel Expenses
- University Departments or University Businesses, Purchases from (CVI)
- Warranty
- Weapons and/or Ammunition

Payment of Travel Expenses with a Pcard27

- Airfare and Baggage Fees
- Lodging
- Rented or Lease Lodging Accommodations
- Ground Transportation (Rideshare, taxi, car rentals, etc.)
- Other Travel Expenses (Food, passports, parking, etc.)

Student Organizations32

- How to Get a Pcard
- Card Security and Custody
- Custody of Pcard Records
- Summer Card Suspension
- Canceling Pcards
- Funding Source / Allocation
- General Purchasing Requirements (Shipping address, sales tax, and account balance information)
- Pcard Compliance and Violations

Student Organizations – Prohibited and Restricted Goods and Services.....34

Pcard Program Contacts

Pcard Administrator: Carla James

Office of Central Procurement
1224 N. Boomer Road
Stillwater, OK 74078

(405) 744-8408
carla.james@okstate.edu

The Pcard Administrator oversees the management of the Purchasing Card Program. Responsibilities include assisting departments in utilizing the Pcard to meet their needs, planning and conducting training, providing customer service, processing Pcard request forms and cardholder updates, and reviewing transactions.

Compliance Accountant: Becky Hergenreder

Office of Central Procurement
1224 N. Boomer Road
Stillwater, OK 74078

(405) 744-3446
rdherge@okstate.edu

The Compliance Accountant is responsible for conducting desktop and field audits, which include planning and scheduling reviews of departmental internal controls and transaction details. Responsibilities also include addressing compliance issues with departments and providing recommendations for improvements.

Pcard Assistant: Jessica Hergenreder

Office of Central Procurement
1224 N. Boomer Road
Stillwater, OK 74078

(405) 744-8404
jhergen@okstate.edu

The Pcard Assistant is responsible for processing Pcard applications, change forms, and deletion forms. Additional duties include providing customer service, assisting with Pcard compliance inquiries, card maintenance, and conducting an annual review of Conflict-of-Interest forms.

Bank of America

The Bank of America manages the Purchase Card contract. For questions about your Pcard or to address denied purchases, call **(888) 449-2273**. If you are outside the U.S., call **(509) 353-6656**.

How to Get a Pcard

Eligible employees must complete Pcard training and submit the required forms to the Office of Central Procurement.

Eligible Employees

The cardholder must be a full-time, permanent Oklahoma State University employee (.75 FTE or above). Student employees are also eligible to be issued a Pcard.

Required Forms

The required forms and instructions for applying for a Pcard are located at <https://adminfinance.okstate.edu/procurement/pcard.html>. Once completed and fully signed, the forms must be submitted to the Office of Central Procurement for processing.

1. Application Form for Pcard or Works User Access

This form provides required information and approvals for adding an individual to Works and for ordering a Pcard.

- Must be signed by cardholder or user, approver, accountant, and appropriate administrator.
- Department administration is to establish spending limits for each cardholder. (Refer to Card Spending Limits on page 9.)

2. Conflict-of-Interest Form

The form discloses outside financial interests that may affect purchasing decisions.

- Subsequent forms are required annually, typically due by October 1 each year or when an interest becomes reportable. Annual forms will be requested and stored digitally by Pcard staff.

3. Employee Agreement Form (Departmental Purchase Card Agreement)

Training

▪ Initial Training

All cardholders and individuals in assigned roles must complete training before a card will be issued and access granted to Works.

▪ Refresher Training

All cardholders must complete training every two years to retain their Pcard. Approvers and accountants are also required to complete biannual Pcard training to maintain access to Works. Additionally, accountants may be required to participate in periodic supplemental training. In all cases, Pcard Office staff will notify individuals prior to the deadline.

Issuance of Pcard

The Pcard is issued by Oklahoma State University in coordination with the Bank of America. The Pcard will include the institution's name, FEI number if applicable, the cardholder's legal name, cardholder's department, and a unique 16-digit account number. All cards must be shipped to a university address.

Security

Safeguard the Card

The cardholder is responsible for safeguarding the Pcard and account number at all times. To prevent unauthorized use and minimize the risk of fraud, the cardholder should follow these security measures:

- Keep the Pcard and account number in a secure location.
- Do not share or loan the Pcard or its number; doing so may result in revocation.
- Only the addressee may open a Pcard envelope. If it appears opened, notify the Pcard Administrator immediately. Failure to report will imply acceptance of responsibility for any transactions made with the compromised card.
- Reconcile transactions promptly and monitor for unauthorized charges.
- Do not share your logon credentials for any merchant website. Do not attach your Pcard to a merchant account where others have access.
- Do not share your Pcard program logon credentials. For sign-off alternatives, refer to Group Proxy Reconciler on page 15.
- If a Pcard is lost or stolen, immediately notify Bank of America at **(888) 449-2273** or, outside the U.S., **(509) 353-6656** (24/7). The bank will block the card and issue a replacement. Cardholders may need to sign an affidavit to confirm fraudulent transactions for a credit. Additional instructions can be found on the Pcard site under *External Fraud on Pcard Instructions*.

Limiting Exposure to Fraud

Leave of Absence / Card Suspension

If any cardholder will be away from the office or on leave for an extended period (e.g., 30 days or more), the Pcard accountant or cardholder must notify Pcard administration. The card will be placed in suspension to prevent unauthorized purchases. Upon the cardholder's return, the accountant should contact the Pcard Administrator to request the card limits be reinstated. The card must be in good standing to be reinstated. This policy also applies to student employee cards during the summer months.

Card Spending Limit Recertification

Card limits should match the cardholder's spending needs to reduce the risk of loss if the card is compromised.

- Limits may be reviewed periodically to ensure they align with actual usage.
- If usage is consistent with the spending limits, no changes will be made to the card limits.
- If usage does not align, the Pcard Administrator may recommend adjusting the limits or canceling the card.

Spending Controls

Controls, including merchant category restrictions and credit limits, have been applied to all Pcard accounts.

Merchant Activity Type Limits

A Merchant Category Code (MCC) is a four-digit number assigned to businesses that accept credit cards, indicating the type of goods or services offered. OSU prohibits Pcard use for certain goods and services, and the Office of Central Procurement defines and restricts Pcard use for specific MCC groups.

Card Spending Limits

Department administration is responsible for establishing spending limits for each cardholder. These limits, specified on the Pcard Application, must be reasonable and aligned with the cardholder's duties and expected needs.

- Employees
 - Single transaction limit shall not exceed \$5,000.
 - Monthly cycle limit shall not exceed \$50,000. Departments will be required to provide justification for any monthly credit limit over \$10,000.
- Student Employees
 - Justification is required for a monthly credit limit over \$2,500 and a single transaction limit over \$500.
- Card Limit Increases
 - A Change Form is required and must be signed by all necessary parties.
 - The Pcard must be in good standing, which includes the following requirements:
 - All sign-offs from previous billing cycles must be completed.
 - All past-due compliance inquiries must be resolved.

Using the Pcard

Decision to Use Pcard / OK Corral

All purchasing, regardless of dollar volume, should begin with a search of 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 2.07-8.ii, *“When system-wide or system-wide adopted contracts exist for the item(s) or service(s), even if it is less than the no bid limit, system-wide contracts should be utilized.”*
- Procurement Guidelines for the Oklahoma Agricultural and Mechanical Colleges state, *“Purchase cards should not be utilized when suppliers accept purchase orders through OK Corral. The OK Corral is the best method to purchase goods and services because the approval workflow and encumbrance process proceeds the purchase and the efficiency by electronic receipt verification and invoicing. Purchase card is an option primarily due to it being some supplier’s choice to receive payment. <https://airs.okstate.edu/okcorral/guidelines.html>”*
- Review the lists of prohibited and restricted purchases to ensure the purchase is allowable.
- Confirm the total amount, including shipping, does not exceed transaction or cycle limits.
- Works and the Pcard do not perform budget checks. Ensure sufficient funds are available before making purchases.
- A department Pcard must not be used to make ledger-9 purchases.
- A student organization Pcard may only use ledger-9 funds where the cardholder has been given written authorization to use the funds.
- If purchasing from a university department or business, use the campus vendor invoice (CVI) system.

Methods of Purchasing with a Pcard

The Pcard may be used to make purchases over the counter, by mail, phone, fax, or online.

- Verify that Oklahoma sales tax is not included in the purchase.
- Some out-of-state, online vendors collect Oklahoma tax. Work with the merchant to make a tax-exempt purchase; otherwise, the Pcard must not be used for the transaction.
- Use a reputable merchant and ensure Internet purchases are made from a secure site.
- Obtain a complete, itemized receipt and any supporting materials. For Internet purchases, take screenshots of the order or confirmation if necessary.

Delivery Address

- Items purchased with the Pcard should always be delivered to a university address.
- Any exception must be approved in advance. A [Request for Exception – Goods/Items to be Shipped to a Non-University Address Form](https://adminfinance.okstate.edu/avpaf/exceptions-forms-guidelines.html) must be completed and approved by the Associate Vice President’s office. Approved exception form must be kept with the corresponding receipt.
<https://adminfinance.okstate.edu/avpaf/exceptions-forms-guidelines.html>

Card Denied

The cardholder can easily find the reason a purchase was declined. Following are several options:

- **Global Card Access**, using the web-based version or the app.
- **Authorization Log** in the Works system. Instructions for accessing the Authorization Log are included on the Pcard site in the *Works User Guide*.
- **Contact the Bank of America** at the phone number on the Pcard. Before providing the information, the bank will ask questions to ensure the identity of the cardholder. This may include the mailing address or phone number or the verification ID, which is 9 followed by the cardholder's CWID (numbers only.)

Returns, Damaged Goods, and Credits

- Work with the merchant to resolve the problem.
- If the merchant is responsible for the problem, you should not pay a restocking fee. If the merchant is not responsible, the Pcard may be used to pay the fee provided it does not violate policies.
- Obtain a credit receipt for returned items, if possible.
- Confirm the credit is posted to your card.

Resolving Disputes with Vendors

University Accounting will make timely payment to Bank of America for all credit card purchases, regardless of whether individual transactions are signed off, legitimate, or have billing discrepancies.

- In the event of an erroneous charge, the cardholder must contact the merchant and attempt to resolve the problem. The communication should be documented in writing and include the date, people involved, a brief description of the problem, and the outcome.
- If the cardholder is unable to resolve the dispute with the merchant, a dispute may be filed by contacting the Bank of America.

Card Maintenance and Management

Canceling a Pcard

When an employee separates from the university for any reason, the card must be destroyed and deleted from Works as quickly as possible.

- Physical Card. Pcards are the property of OSU and must be returned when requested by the cardholder's supervisor, departmental administration, Pcard administration, or the Office of Central Procurement. The Pcard accountant or other department administration must ensure the card is destroyed.
- Deletion Form. Upon separation, the cardholder's Pcard accountant must ensure a Deletion Form is completed and submitted to Pcard administration in a timely manner. **If the situation is sensitive or urgent, the accountant may contact Pcard staff to request an immediate card suspension, followed by submission of the Deletion Form.** When processed, Pcard staff will delete the card and remove the individual from Works, the Works Listserv, and the A&M Amazon Business Prime account.

Card Expiration/Renewal

Prior to a Pcard's expiration date, the bank will issue a replacement card and send it directly to the cardholder at an OSU address. If not used regularly, the bank may **not** automatically send a replacement card.

Defective Pcards

Pcards may be replaced when defective or mutilated. Contact Pcard administration for assistance. The damaged card is to be destroyed by the department.

Works

Works is an internet-based platform provided by the Bank of America. Pcard transactions are fed into Works, allowing users to approve, reconcile and oversee spend. The university has developed a hierarchy of groups and roles in the system. Each group must have one or more cardholders, approvers, and accountants. This setup allows Works to route purchases through a predefined workflow. In general, once a purchase is made and posts to Works, the transaction routes to the cardholder, then the approver, and finally the accountant for review and sign-off. For instructions and other reference materials, visit: <https://adminfinance.okstate.edu/procurement/pcard.html>

Works Role Eligibility and Responsibility

Cardholder Roles and Responsibilities

The cardholder is an authorized purchasing agent for the university and is responsible for using the card appropriately and in accordance with university policies and procedures. The individual must be full-time, permanent university employee or student employee designated by the Vice President, Dean, or Department Head to execute purchases. The cardholder may also be an advisor, president, or treasurer of a student organization.

- Issuance of a Pcard does not imply prior approval of all purchases. The cardholder must follow university policies, departmental procedures, and any required pre-approvals.
- The cardholder is responsible for ensuring unallowable items are not purchased.
- Ensure that appropriate documentation, including the original receipt, is received and maintained for each purchase.
- Must not purchase from friends or family, from a company owned by any university employee, or from companies where the cardholder has a financial interest. (Conflict of Interest)
- Must not accept gifts or gratuities from any merchant when offered, or appears to be offered, to influence the cardholder's decision regarding a purchase.
- The cardholder must protect the Pcard and its number and is the only person authorized to make purchases with the card or its 16-digit number.
- Contact the bank and Pcard administration immediately if the card is compromised or stolen.
- The cardholder is responsible for processing a Change Form if there are changes to card information, including but not limited to the name, default chart/fund, address, etc.
- Transaction Processing in Works
 - Review and sign off on transactions promptly, ensuring completion by the sign-off cutoff date or the date designated by the Pcard accountant, whichever comes first.
 - Verify transactions are legitimate and in compliance with policy and procedures.
 - Enter a description of the items or services purchased and the business purpose in the description field. Update the chart/fund and account numbers if required.
 - At the end of each billing cycle, reconcile receipts and supporting documentation with transactions in Works and forward the materials to the accountant.

Approver Roles and Responsibilities

Must be a full-time, permanent university employee designated by the Vice President, Dean, or Department Head.

- Should have knowledge of what an appropriate, reasonable, necessary, and legitimate transaction is for the cardholder and the department.
- Review and sign off on the cardholders' transactions in Works promptly, ensuring completion by the sign-off cutoff date or the date designated by the Pcard accountant, whichever comes first. An approver may not sign off on his/her own purchases. Each transaction must be signed off by three different individuals.
- Question any purchase for which the business purpose is unclear and notify administration of any purchase appearing to be questionable.
- **Report violations to the cardholder, department administration, and the Pcard Administrator. Discussions should be documented and materials attached to the receipt. Failure to do so may result in disciplinary action up to and including termination of employment.**

Accountant Roles and Responsibilities

The individual must be a full-time, permanent university employee designated by the Vice President, Dean, or Department Head.

- Card Maintenance and Security
 - Notifies Pcard administration if a cardholder will be away from the office or on an extended leave (e.g., 30 days or more), so the card can be temporarily deactivated during their absence.
 - Upon a cardholder's separation, the Pcard accountant must ensure a Deletion Form is completed and submitted to Pcard administration immediately. The Pcard accountant or other department administration must destroy the card.
- Reconciliation and Sign off
 - Reconciles receipts and supporting documentation to transactions in Works and ensures the chart/fund and account are correct.
 - Reviews transactions for compliance with policy and procedures.
 - Confirms the description in Works matches the Level 3 detail (if provided in Works).
 - Signs off on each cardholder's transactions in Works no later than the Pcard signoff cutoff date. The accountant must not sign off on his/her own transactions. Each transaction must be signed off by three different individuals.
 - Questions any purchase for which the business purpose is unclear and notifies administration of any purchase appearing to be questionable.
 - **Reports violations to the cardholder, department administration, and the Pcard Administrator. If a violation is not identified and addressed at the departmental level but is instead discovered by Pcard administration, it indicates a failure in the initial oversight process.**

Group Owner (Optional Role)

This is sometimes the Department Head, Director, Dean, or other staff member who has administrative responsibility for the cardholder's department.

Group Proxy Reconciler (Optional Role)

An individual in this role has the authority to sign off on transactions for any cardholder within an assigned group in Works, allowing the transactions to proceed through the routing process.

- The proxy should only be used when the cardholder is absent and unable to approve transactions in a timely manner. This role is intended for occasional use and should not be used long-term.
- The individual must be a full-time, permanent university employee, as designated by the department.

Reconciliation and Receipt Requirements

Reconciliation Process

The bank receives transactions daily and routes them electronically through the Works system to the cardholder, approver, and accountant. At the end of the billing cycle, or more frequently if required by the department, cardholders must reconcile the transactions posted to Works with the corresponding receipts and supporting documentation. To complete the reconciliation process, transactions in Works must be reviewed and signed off. Cardholders must ensure receipts and other required documentation match the transactions in Works. The reconciled materials are then submitted to the Pcard accountant for final review and reconciliation.

Receipt Requirements

The cardholder is responsible for obtaining original receipts and other required documentation from the merchant to support each purchase. Receipts must include:

- Date
- Merchant Name
- Itemized list of purchases
- Itemized pricing
- Total, including shipping and handling.

Lost Receipts

If a receipt has been lost, the cardholder must contact the merchant and request a duplicate receipt. If a purchase was made online, the cardholder may be able to obtain a receipt from an order history, an order status tab on the merchant's website, or in your email. Repeated loss of receipts may be grounds for disciplinary action or cancelation of the Pcard.

Billing Cycle

Billing cycle dates usually run from the 21st of the month to the 20th of the following month. If the 20th falls on a weekend or a holiday, the billing cycle ends on the previous business day. Transactions made near the end of the billing cycle may not be posted until the next billing cycle.

Record Retention

Storage Location of Records

▪ **Original Records**

Original paper Pcard records shall be maintained in a central location within the department (i.e. the departmental accounting office) and be made available for review by Pcard staff at any time.

Supporting records shall include, but are not limited to, receipts, invoices, packing slips, dispute documents, or any pertinent materials.

▪ **Digitized Records**

- Receipts and other materials may be stored digitally, provided all university policies and procedures are followed. **Storing documents solely in Works does not meet university policy, as Works is owned by Bank of America, not OSU.** Ensure your college or department selects an appropriate document storage solution.

- **Resources:**

- **University Imaging (FORCE):** May assist with digital Pcard record archival needs.
 - Converts physical pages or electronic files into imaged documents stored in OpenText/ApplicationXtender.
 - Produces imaged files searchable by multiple attributes, with full-text query capabilities.
 - Manages document destruction requests and oversees the destruction process.
 - Has established processes currently used by multiple departments.
 - For more information, contact imaging@okstate.edu.
- **Records Management Coordinator:** Located in the Edmon Low Library. Contact details are provided below.

Length of Retention and Destruction

Records must not be destroyed without prior approval from the **Records Management Coordinator** and final authorization from the **Oklahoma Department of Libraries**. Refer to OSU Policy and Procedures Statement #3-0190: *Records and Documents Retention, Security, and Control*.

OSU Records Management Coordinator

Benjamin Hedges, the Records Management Coordinator, is located at the Edmon Low Library on the Stillwater OSU campus. For more information, visit <https://archives.library.okstate.edu/archives/records-management>

Cardholder and Departmental Compliance

Compliance Reviews

The Office of Central Procurement conducts ongoing desktop reviews of transactions appearing in the Works system. Cardholders and/or departments may be contacted for copies of receipts, supporting documentation, explanations of purchases, or reimbursement to the university for prohibited transactions. A timely response from the cardholder or department is imperative, as delays may result in card suspension.

The Office of Central Procurement may conduct unannounced on-site compliance reviews of departmental Pcard purchases as necessary to determine compliance with OSU policies and procedures and Pcard guidelines, all required documentation is present, and purchases are appropriate.

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.

Repeat Pcard violations, even if unintentional, may result in the temporary deactivation or permanent cancelation of the card.

If an unallowable purchase is not identified by the department or Pcard staff, it must not be assumed to be approved. The absence of discovery does not imply approval.

Prohibited and Restricted Goods and Services

Certain types of purchases are prohibited by the State of Oklahoma. Certain purchases may be allowable if processed on a requisition but cannot be made with a Pcard. If goods or services are not initially allowed on the Pcard, they must not be purchased with the Pcard, even if they will be reimbursed later. The Pcard must not be used as a pass-through account to purchase unallowable goods or services. Any exceptions must be submitted directly to the Pcard Administrator.

Ref.	Subject	Information
1	Alcohol	Prohibited.
2	Apple Products <i>(Stillwater Campus Only)</i>	If available, Apple products should be purchased through the University Store. See #13 below for Data Plans.
3	Background Checks	<ul style="list-style-type: none"> • <u>International</u>: Any expenses related to international background checks must go through OK Corral. • <u>Domestic</u>: Expenses related to domestic background checks should go through OK Corral but are not prohibited on Pcard.
4	Backorders	Prohibited. No charges should be incurred for backorders. Charges may only be posted for items received by the university or shipped from the merchant's dock. (<i>Reference: Oklahoma State Statutes 74 O.S. § 85.44B.</i>)
5	Cash, Cash Advances, Automated Teller Machine (ATM) Transactions	Prohibited.
6	Certifications & Licenses	<p>General guidelines: For license or certification fees required as a condition of employment (i.e., in the employee's initial job posting) and required before hiring, the employee must pay for the license/certification. Includes initial purchase plus renewals.</p> <p>If a license or certification was not required as a condition of employment (i.e., in the employee's initial job posting) but became a requirement later, OSU may pay the initial fee. Renewals are the responsibility of the employee.</p> <p>This section is not all inclusive. If you have questions, contact the Pcard Office or University Accounting.</p> <p>Notary Fees: New and renewals are typically allowed on the Pcard. The notary duties must serve a university business purpose.</p>

7	Clothing and/or Uniforms for Employees (includes embroidery, etc.)	<p>Before purchasing employee clothing, a <i>Clothing and/or Uniforms to be Provided to Employees – Request for Determination of Taxability Form</i> must be completed by the department. Only clothing and/or uniforms determined to be non-taxable as a fringe benefit may be purchased by Pcard. The form must be kept with the receipt. For additional information, see University Policy and Procedures 3-0203 and De Minimis Guidelines.</p> <p>The form and De Minimis information can be found here: https://adminfinance.okstate.edu/avpaf/exceptions-forms-guidelines.html.</p>
8	Clothing for Students	<ul style="list-style-type: none"> • Clothing for students may be purchased on a ledger 9 fund. • For a group of students representing the university at an official event, a department may purchase clothing for the students provided the dollar amount of the item <u>plus</u> embroidery or other decorations is de minimis (\$25 or less). Anything more expensive should be purchased through OK Corral.
9	Coffee Service	Coffee service is not allowed on Pcard. Use OK Corral. For other coffee and coffee-related purchases, see the food section of Pcard Guidelines.
10	Computers and Computer Components	Although not prohibited, computers and computer components should be purchased through OK Corral. For Apple products, see the Apple section above.
11	Conflict-of-Interest Purchases	Prohibited on the Pcard. Cardholders may not purchase from themselves or a member of their immediate family or realize personal gain on a transaction. Any purchase from any company owned by any university employee must be bid on.
12	Credit Card Processing Fees (aka convenience fees, credit card fees, up-charges, surcharges, processing fees, non-cash fees, etc.)	<ul style="list-style-type: none"> • Credit card processing fees are not allowed on Pcard except where there are specific contractual arrangements with OSU to do so. • If the vendor accepts a purchase order, the purchase must be processed through OK Corral. • If the only form of payment accepted by a vendor is a credit card, an exception may be requested from the Pcard Administrator. Any fee would be limited to 4%. • Processing fees paid to a third-party processor, or a state agency are allowed.
13	Data Plans	Allowed for university-owned devices. Network and Telecommunication Services may be able to assist with better rates and services. For inquiries, send an email to helpdesk@okstate.edu .
14	Decorations	Prohibited on the Pcard. Purchases for decorations must be processed in OK Corral where they can be audited for compliance prior to purchase.
15	Deposits and Prepayments	Prohibited. Violates State statutes. See separate sections for subscriptions, registration fees and lodging deposits. (<i>Reference: Oklahoma State Statutes 74 O.S. § 85.44B.</i>)

16	Donations	Prohibited, whether monetary or nonmonetary. This includes but is not limited to items for student organizations or fundraising.
17	Employee Service and/or Incentive Awards	Not allowed on Pcard. Regardless of the dollar amount , these must be processed on a requisition. This includes, but is not limited to, plaques, trophies, framing, certificates, etc. Some awards could have income tax consequences and must be processed on a requisition. This includes student employees.
18	Equipment / Fixed Asset \geq\$5,000	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 of \$5,000 or greater to Asset Management within 24 hours of purchase.
19	Food and Food-Related Items	<p>Food purchases not in compliance with the following food guidelines, must have a letter of approval from the Vice President or Dean prior to making the purchase. The letter must not be signed by a delegate, and it must be attached to the corresponding receipt.</p> <p>Tips are limited to 20%, and the tip should be included as a single payment for the service and the tip.</p> <p>Food and food-related items may only be purchased when:</p> <ol style="list-style-type: none"> 1. The department making the purchase is a food service area, and the items are for resale. (i.e., University Dining Services, Ranchers Club, etc.), or 2. Specifically included in a Ledger 5 grant or contract budget and approved by a sponsoring agency, or 3. Required for instructional and/or research purposes. This would be for food used for study or presentation in a classroom or lab setting. Not refreshments for participants, or 4. The event is a conference or similar event where the department handles the arrangements, participants pay a fee to attend, and food is provided. The event brochure or advertisement clearly states that the fee will cover the cost of the food/meal, or 5. When all conditions of the Office of Management and Enterprise Service’s Policy on Refreshments and Other Food and Drink are met: <ul style="list-style-type: none"> • Light Refreshments <ul style="list-style-type: none"> ○ Must be approved by the director, department head, or a higher authority. Approval cannot be delegated to subordinates. ○ The event includes non-employees. ○ Food serves an official university business purpose. ○ Event is nonrecurring or infrequent.

		<ul style="list-style-type: none"> • Meals <ul style="list-style-type: none"> ○ Must be approved by the director, department head, or a higher authority. Approval cannot be delegated to subordinates. ○ The event must last five hours or more, and it must be impractical to adjourn for lunch. ○ The food must serve an official university business purpose. ○ The event should be a non-routine meeting and not part of day-to-day internal operations. ○ Event is nonrecurring or infrequent. <p><u>Remember, you may be asked by an auditor and/or reporter how and why you justified the purchase.</u></p>
20	Food and mileage while in travel status	Prohibited on Pcard. Request reimbursement for food on a travel claim.
21	Food for Professional Development Retreats	<ul style="list-style-type: none"> • <u>Employee Retreats</u>: Dean or Vice-Presidential approval for food purchases is required prior to the purchase. Delegation of this approval is not permitted. For additional details, refer to Oklahoma State University Policy and Procedures 1-1204. • <u>Student Retreats</u>: Food purchases are permitted only on 9 funds. For all other funds, Dean or Vice-Presidential approval is required prior to the purchase. Delegation of this approval is not allowed.
22	Furniture	Although not prohibited, furniture should be purchased through OK Corral.
23	Gasoline / Fuel	<ul style="list-style-type: none"> • <u>Equipment (e.g., lab and lawn equipment)</u> - Fuel purchases on the Pcard are not prohibited. However, Transportation Services can assign a fuel card to any department-owned equipment or gas can. • <u>Gas Cans</u> – Fuel purchases on the Pcard are not prohibited. However, Transportation Services can assign a fuel card to any department-owned equipment or gas can. • <u>Personal vehicles</u> – Fuel purchases for personal vehicles are prohibited. Reimbursement should be requested via a travel claim. • <u>Rental Car</u> – Fuel purchases for rental cars may be allowed. Please refer to page 30 for more details. • <u>University vehicles</u> – Prohibited. Use the gasoline credit card provided in the automobile.

24	Gifts in Any Form	<p>Prohibited on Pcard and a violation of state statutes, whether monetary or nonmonetary. (<i>Reference: Const. Art 10, Sec. 14 & 15 and A.G. Opinion 79-078, 79-263, and 82-071.</i>)</p> <ul style="list-style-type: none"> • Gifts authorized in a grant must be purchased through OK Corral. • Gifts for donors, students, and any other parties are prohibited. • This includes both monetary and nonmonetary gifts.
25	Purchases on Grants and Contracts	<p>Purchases made by Pcard on a grant or contract account must comply with the terms and conditions of the award, award budget, <u>and all OSU policies and procedures</u>. Purchases must be made within the appropriate time frame of the award. If a sponsored account supports any purchase that is otherwise restricted (i.e. food), upon request, the cardholder must provide a copy of the approved grant or contract, the approved budget, and the page describing the otherwise unallowable purchase. As a part of the documentation maintained for food purchases for meetings, luncheons, etc. allowable under the grant or contract, the cardholder should maintain the receipt for the purchases, dates of the meeting, and a list of attendees. The agency award requirements will dictate record retention requirements. Any Pcard purchase determined by audit, or otherwise, to be unallowable on a grant or contract, will be transferred to the employee's departmental chart/fund.</p>
26	Payments to Human Subjects	<p>The Pcard may be used to purchase gift cards for human subjects, but strict guidelines apply. Preapproval from the OSU Controller is required, and each card is limited to \$100. Additionally, the cardholder must provide a copy of the OSU Controller's approval to the Pcard Administrator before making the purchase. <i>Reference: https://adminfinance.okstate.edu/avpaf/exceptions-forms-guidelines.html</i></p>
27	In-State Sales Tax	<p>All Oklahoma sales tax is prohibited. This applies to purchases made from vendors in state, out of state, or on the Internet. OSU is not exempt from sales tax collected for other states or countries.</p>
28	Insurance	<p>Prohibited. Insurance must be processed on a requisition through Risk and Property Management. For car rental physical damage insurance coverage, see the car rental section below.</p>
29	Items that do not Serve a Business Purpose	<p>Prohibited. Examples include flowers, candy, meals, greeting cards, health care items, personal medical devices, etc.</p>
30	Lab Supplies	<p>See Scientific Lab Supplies & Equipment</p>
31	Late Fees, Finance Charges, or other Payment Penalties	<p>Not allowed on Pcard. Refer to 62 O.S. § 34.71 through 34.74; 74 O.S. § 500.16A. Also refer to (O.S. 62 § 34.71& 34.72 and O.S. 74 § 500.16A. and OMES Prompt Payment Rules/Regulations).</p>

32	Memberships for Employees or Students	<ul style="list-style-type: none"> • Personal/Individual Memberships – Prohibited. Violates State statutes. May be allowable if documented as transferable to another university employee. (<i>Reference: A.G. Opinion 63-247, 79-038, 80-059 and 80-261.</i>) • Institutional Memberships – Permitted but must specifically indicate it is institutional, and the complete name of the organization must be identified. (<i>Reference: A.G. Opinion 63-247, 79-038, 80-059 and 80-261.</i>) • Multi-year Memberships are prohibited. • Amazon Prime memberships are prohibited; however, holders of department cards may be given access to the A&M Amazon Business Prime account. For more information, contact your Pcard accountant or fiscal officer. • Sam’s Club memberships are prohibited.
33	Moving Expenses, Personal / Individual	Prohibited on Pcard. Moving expenses could have income tax consequences and must be processed on a requisition.
34	Office Supplies	Although not prohibited, office supplies should be purchased through the Punchout in OK Corral.
35	Pcard Split Purchases (purchase greater than \$5,000)	<p>Prohibited. Pcard split purchasing means 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. Examples include, but are not limited to, splitting between two or more:</p> <ul style="list-style-type: none"> • swipes of the card, • cardholders, • projects, • Pcard cycles or months, • vendors, or • chart/funds.
36	Personal Medical Devices	<p>Prohibited on Pcard. These are items of a personal nature such as neck braces, knee braces, carpel tunnel braces, eyeglasses, etc.</p> <p><u>Back Brace</u>: This is typically a personal expense, but if preapproved in writing by the OSU Environmental Health & Safety department (EHS), it may be purchased with Pcard. Cardholder must attach EHS’s preapproval to the Pcard receipt. If purchased with university funds, the item must remain university property.</p>
37	Personal Protective Equipment	May be allowed on Pcard if approved by the cardholder’s department or college. Examples: Knee pads, ice cleats, muck boots, lumbar support, gloves, etc. These items will remain university property.

38	Personal Purchases	Prohibited on Pcard. Must not be used, under any circumstances, to purchase items for personal use. This includes but is not limited to reading glasses, personal medical devices, etc.
39	Postage Stamps	Prohibited on Pcard. Check with your campus's central mailing department and pay by CVI. (<i>Reference: Oklahoma State Statutes 74 O.S. § 90.1</i>). See below for shipping.
40	Professional Services	<p>With some exclusions, professional services are allowed on the Pcard.</p> <p><u>Supplier Invoice</u></p> <p>Each purchase must be supported by a legitimate, detailed invoice provided by the supplier. If the supplier does not provide the invoice, payment must be processed in OK Corral and a notarized claim form must be attached in lieu of the vendor invoice. Travel expenses must be included in the invoice, as the Pcard cannot be used to pay travel expenses separately.</p> <p><u>Excluded Professional Services</u></p> <p>Because special approvals and routings are required, the following services must not be paid for by Pcard.</p> <ul style="list-style-type: none"> • Legal services including attorney fees. • Any fee associated with any capital project (on any source of funding), including but not limited to architecture, engineering, and survey services. <p><u>Tokens of Appreciation for a Service Provider</u></p> <ul style="list-style-type: none"> • A plaque or certificate may be permitted if the service provider received no compensation or paid travel. • Tokens of appreciation for OSU employees are prohibited on Pcard.
41	Promotional Items	Prohibited on Pcard. Promotional products must be purchased from approved vendors in OK Corral.
42	Rebates, Rewards, Cash Back, Gifts with Purchase	Any monetary, cash or non-cash incentive, or reward received as a result of an OSU purchase is the property of the university. If the incentive does not serve a university purpose, the department should not take advantage of the offer. Examples include, but are not limited to, rebates, gift cards, two-for-one purchases, coupons, game codes, spend rewards, and expendable or non-expendable supplies.

43	Registration Fees for conferences, meetings, seminars, training events, entry fees, event tickets, booth rentals, and <u>similar events</u>	The Pcard may be used to pay registration at the time of an event or after it has taken place. Event registration may be prepaid if one of the following options is satisfied and documented: • Option 1 1. A discount for early registration must be received, <u>and</u> 2. If the registered participant cannot attend, someone else may attend in his/her place, <u>and</u> 3. If the conference is canceled, OSU will receive a 100% refund. • Option 2 1. Prepayment is required in order to attend the conference <u>and</u> 2. Purchase orders are not accepted.
44	Regular Monthly Payments Greater Than \$5,000 per Fiscal Year	Maintenance, lease/rental, and service agreements for office or scientific equipment totaling more than \$5,000 per year are prohibited on Pcard and should be processed on a requisition and a PO issued.
45	Resale, Items purchased for	Only authorized areas holding a sales tax permit may purchase items for resale.
46	Salary / Wages and/or Benefits	Prohibited on Pcard.
47	Scientific Lab Supplies & Equipment	Although not prohibited, scientific lab supplies and equipment should be purchased through the Punchout in OK Corral.
48	Shipping on Outgoing Items	Although not prohibited on the Pcard, cardholders should first inquire with their campus's central mailing department and pay by CVI. The department may offer reduced price options.
49	Space Heater (aka Utility heater, shop heater, portable space heater, portable heater, etc.)	Only permitted if the cardholder obtains written <u>preapproval</u> from the OSU Environmental Health & Safety department. Approval must be attached to the Pcard receipt. No exceptions.
50	Sponsorships	Only allowed if we receive something in return and must be documented. Donations are prohibited.
51	Student Awards (<i>Given in their capacity as a student and <u>not</u> as an employee.</i>)	<ul style="list-style-type: none"> • Nonmonetary awards such as trophies, plaques, and certificates are allowed on Pcard. • Graduation stoles, cords, honor society memberships, any gifted memberships, and gifts are prohibited on Pcard and should be purchased with Foundation funds or another payment method. • Student <u>employee</u> awards must be processed in OK Corral.

52	Purchases for Student Organizations	Do not use tax-exempt departmental Pcards for purchases benefiting student organizations. Use a taxable fiduciary fund Pcard assigned to the student organization instead. Using departmental cards for these purchases may be considered a donation or gift.
53	Subscriptions	May only be paid one year at a time. Multi-year subscriptions are not allowed. Renewals may only be paid up to 6 weeks prior to the expiration of the subscription.
54	Tag or Registration Renewals for vehicles, boats, ATVs, etc.	<ul style="list-style-type: none"> • Initial purchases may only be paid by OSU Asset Management. • Renewal tags may be purchased on Pcard but are limited to annual renewals; multi-year renewals are prohibited. • Credit card and convenience fees can be paid to the Oklahoma Tax Commission, as it is a state agency.
55	Tips	Tips are limited to 20%. A proper receipt is required, and the tip should be included as a single payment for the service and tip.
56	Trade-in's	Purchases involving the trade-in of a university asset are prohibited on the Pcard. Process on a requisition.
57	Travel Expenses	See the section titled ' <i>Payment of Travel Expenses with a Pcard</i> ' on pages 27-31.
58	Purchases from University Departments or University Businesses	Prohibited on Pcard. The campus vendor invoice (CVI) system is to be used. Examples include, but are not limited to, University Dining, University Mailing, the OSU Ticket Office, etc.
59	Warranty	Warranties are limited to one year. Multi-year warranties cannot be purchased on Pcard.
60	Weapons and/or Ammunition	Prohibited. Must be purchased on a requisition. Includes but is not limited to weapons, firearms, archery equipment, slingshots, martial arts devices, ammunition, fireworks, explosives, dangerous chemicals, etc. See University Policy & Procedures 1-1301 for a complete list.

Other Purchases not Permitted under OSU Policies and Procedures, Purchasing Policies, and State Statutes are prohibited.

Payment of Travel Expenses with a Pcard

All Pcard guidelines, OSU Travel Policies and Procedures, and the State Travel Reimbursement Act apply to the payment of travel expenses using a Pcard. (See also Travel Policy 3-0201, Travel 10.01.) The following guidelines specifically pertain to Pcard travel purchases:

Do not use the Pcard to pay for travel for individuals receiving an honorarium or any other type of compensation for their service. Reference: 74 OK Stat SS 74-85.40 (2020).

Airfare and Baggage Fees

- An Out-of-State or Out-of-Country Travel Request must be completed and fully approved prior to purchase. The travel request is to have the traveler's signature (or departmental designee) and two approval signatures other than the traveler.
- Pcard may be used to purchase airfare through Anthony Travel, the contracted travel agency. If a noncontracted vendor is used, a printed quote for the lowest available fare from Anthony Travel is required. The quote and purchase receipt must be attached to the travel claim to verify the airfare purchased was less expensive than the lowest fare available through Anthony Travel.
- Options such as Early Bird check-in or upgraded seating are considered luxury services and are prohibited unless there is a valid medical or business reason.
- Baggage fees can be charged either at the time of airfare purchase or at the airport.
- Per travel rules, overweight or extra personal baggage is not permitted.

- **Required documentation includes:**
 - Out-of-State/Country Travel Request, fully approved.
 - Receipt with the vendor's name, date, total cost of ticket, class accommodation, and name of traveler.
 - Airfare quote, if not purchased from Anthony Travel.
 - Any other supporting documentation.
 - Documentation may be printed and maintained with Pcard records or attached to the travel claim in the AIRS system.
 - The cardholder or accountant must enter the trip number (T#) in Works.

Lodging

Approval

An Out-of-State or Out-of-Country Travel Request must be completed and fully approved prior to purchase. To be fully approved, two levels of approval above the traveler is required. This does not apply to in-state travel. Travel is considered in-state when the destination is within Oklahoma's borders.

Prepayment

When a deposit or prepayment is required, the lodging stay may be posted to the Pcard in advance, **provided the lodging is refundable upon cancellation. Documentation of the lodging establishment's cancellation policy shall be attached to the lodging receipt.**

Consequences for Late Cancellation or Missed Reservation

If a Pcard was used to pay for lodging (in part or in full) and the traveler or cardholder fails to cancel on time, resulting in OSU being charged a cancellation fee, no-show fee, or paying for an unused room, the traveler or cardholder may be required to reimburse the university.

- **Business or Emergency Reason:** If the cancellation was due to a legitimate business or emergency reason, documented and approved by the department's Vice President or Dean, reimbursement may not be required.
- **Personal Reason or Negligence:** If the cancellation or missed reservation was due to personal reasons or negligence, the traveler or cardholder will be required to reimburse the university for any costs imposed by the hotel or not refunded by the hotel.

Room Rate

The lodging room rate is limited to the Federal lodging (GSA) rates for city and/or county. If we pay more than the GSA rate, appropriate supporting documentation must be attached to the receipt. If overpaid, the traveler or cardholder may be required to reimburse the university.

- Examples of acceptable supporting documentation:
 - Event sponsor's announcement, agenda, brochure, or registration form. Material must specify the dollar amount of the room rate.
 - Documentation showing the event location and sleeping rooms are at the same facility.
 - Self-Designated Lodging Form. This is University Accounting's form and may only be used in specific situations.

Other Lodging Purchase Restrictions

- **Combined Receipts:** If registration fees and hotel expenses are combined as a single expense, the Pcard cannot be used. The nightly room rate and conference registration fees must be separately verifiable.
- **Personal Expenses:** No personal charges for items or services such as food, drinks, laundry, safe usage, pet fees, etc. are allowed on Pcard.
- **Other added fees:** When calculating allowable room rates for Airbnb, VRBO, etc., include all service, cleaning, and other associated fees.
- **Non-Designated Lodging or Optional Lodging:** When staying at a non-designated lodging location that is further from the event venue than the designated hotel, any additional travel expenses due to this added distance must be included in the calculation of allowable room rates (per § 74.O.S. SS 500.9.C). This includes, but is not limited to, costs for ground transportation.

Other Taxes and Fees

When using the Pcard, no taxes should be paid on lodging in Oklahoma. Tax includes, but is not limited to sales tax, hotel occupancy tax, entertainment tax, city tax, etc.

- Tribal fees, which are sometimes called tribal taxes, are allowed.
- Tourism Improvement Fees (TIF/TID fees) are allowed.
- Public Access to Credit for Education (PACE) fees are allowed.

Required documentation includes:

- Out-of-State Travel Request (if required), fully approved.
- Itemized receipt.
- Documentation supporting the room rate, i.e., conference brochure or GSA rate, etc.
- Hotel's cancellation policy if a deposit or prepayment was required. Documentation must be printed and maintained with Pcard records or attached to the travel claim in the AIRS system.
- The cardholder or accountant must enter the trip number (T#) in Works.

Rented or Leased Lodging Accommodations

When renting or leasing accommodations for more than five nights, additional review and approvals are required. This includes, but is not limited to room rentals, apartment leases, house rentals (e.g., AIRBNBs and VRBOs.)

- Preapproval from the Office of Central Procurement is required.
- For more details, refer to the Procurement Guidelines, available in OK Corral.
<https://airs.okstate.edu/okcorral/guidelines.html>

Ground Transportation

An Out-of-State or Out-of-Country Travel Request must be completed and fully approved prior to purchase. To be fully approved, two levels of approval above the traveler is required. This does not apply to in-state travel. Travel is considered in-state when the destination is within Oklahoma's borders.

1. **Rideshare or Transportation Service** (i.e. Taxi, Shuttle, Uber, etc.)

- Allowed for both in-state and out-of-state travel.
- Pcard must not be used for personal ground transportation.
- Deposits and prepayments are not allowed on Pcard.
- The cardholder or accountant must enter the trip number (T#) in Works.
- A receipt, regardless of the amount, must be obtained and uploaded to AIRs.
- Upgrades, such as priority pickup, are considered luxury services and are prohibited unless there is a valid medical or business reason.
- Tips must not be greater than 20%. A proper receipt is required, and the tip should be included as a single payment for the service and tip.

2. **Car Rental**

- Not allowed for in-state travel (when the destination is within Oklahoma's borders.)
- Deposits and prepayments are prohibited.
- Do not use the Pcard if the trip includes both business and personal travel. See below for Car Rental Restrictions.
- Specific justification is required for each car rental purchase. See below for Car Rental Restrictions.
- For out-of-state car travel, an airfare quote showing that car rental is cheaper than flying must be obtained before purchase.
- Fuel purchases on the Pcard are only allowed for eligible car rentals. If car rental is prohibited, do not use the Pcard for fuel.
- Insurance: If using the Enterprise contract, insurance will be included in the price. If using another company for an eligible car rental on the Pcard, you may add physical damage insurance.
- Prepayment is not allowed.
- Parking and traffic tickets cannot be charged to the Pcard.

• Car Rental Restrictions

○ Personal Travel

When determining business miles versus personal miles, only miles between the airport, hotel, and conference location can be used. Business luncheons or dinners could be considered business miles but must be documented in a comment on the receipt. Other miles could be considered business depending on the nature and purpose of the trip, but these should also be documented. Some Examples of Personal Miles:

- Driving to lunch
- Meeting family or friends
- Sightseeing or shopping
- Vacation
- Personal evening activities or entertainment

○ Justification

A comment must be provided explaining the business or emergency need for a rental car anytime it is used while on official university business. If the business reason is not sufficient, the traveler or cardholder may be required to reimburse the university for the purchase. Some common acceptable reasons for allowing rental car would be:

- The closest airport to the business destination is in another city
- Multiple destinations/cities
- Remote destinations
- Group travel
- Need to haul equipment or business materials (i.e. U-Haul Truck)
- Inclement weather or flight delays
- Cost savings versus taxi, shuttle, or Uber

Required documentation includes:

- Out-of-State Travel Request, fully approved prior to purchase.
- Final Receipt, regardless of the amount. (This must be the final receipt and not the rental car agreement. It should show the pickup and drop-off locations and the total miles on the rental car.)
- Car rental - Written justification
- Car rental - For mileage, include a note or comment indicating the number of miles driven for business versus personal use. *If personal miles were driven, the car rental should not have been paid with the Pcard.*
- The cardholder or accountant must enter the trip number (T#) in Works.
- Documentation must be uploaded to AIRs for travel staff review.

Other Travel Expenses

For meals, food, and other travel-related purchases not permitted on the Pcard, travelers may use an alternate payment method. If personal funds are used, the traveler can request reimbursement through a travel claim. Travelers are encouraged to consult with travel staff beforehand to ensure expenses are reimbursable.

Passports

- Passports may only be purchased when traveling abroad for university business. The connection between the passport and the trip must be clearly documented.
- Passports may not be purchased for a validity period of more than one year.
- Legal fees related to passports cannot be paid with the Pcard and must be processed through OK Corral.

Parking Expenses

- Parking expenses incurred for a university business purpose may be paid for with a Pcard.
- Do not use the Pcard for parking expenses on any OSU campus. Pay with CVI or personal funds.
- A valid receipt must be obtained. A missing receipt will result in a Pcard violation.

Student Organizations

Student organizations may participate in the University's Pcard program. In addition to the information shown below, Pcard Guidelines on pages 1 - 17 must be followed.

How to Get a Pcard

For detailed instructions, see the Student Organization Pcard Application Packet, which is located at <https://adminfinance.okstate.edu/procurement/pcard.html>

- Advisor of the student organization must request the issuance of Pcards for the organization.
- Advisor must complete Pcard training.
- A copy of the approved signature card must be provided. This does not apply to Okmulgee or OKC campuses.
- Only the advisor, president, and/or treasurer are eligible for a Pcard.
- Only one student officer and one advisor may have a Pcard for an organization.
- For students, justification will be required for a monthly credit limit over \$2,500 and a single transaction limit over \$500.

Card Security and Custody

All student cardholders are allowed to retain full-time custody of the Pcard bearing his/her name.

The only person authorized to use a Pcard, or its number is the person whose name is printed on the card. Card sharing is prohibited and may result in card revocation. See page 8 for detailed information on security. Cards will only be mailed to a university business address.

Custody of Pcard Records

Pcard records, including but not limited to receipts, must be maintained on campus by the advisor or department administration.

Summer Card Suspension

On the first Monday following spring commencement, all student organization cards bearing a student's name will be disabled (not canceled) by Pcard staff. At the beginning of the fall semester, the advisor or Pcard accountant may request reinstatement of the card, provided it is in good standing. "Good standing" means all signoffs are completed, there are no overdue compliance inquiries, and all receipts and materials have been submitted as required.

Exceptions: If a student needs to make purchases during the summer, the advisor may submit a written request to keep the card active. The card must be in good standing as described above.

Cancellation: On October 1, any cards still in summer suspension will be automatically canceled by Pcard staff.

Canceling Pcards

When a president or treasurer leaves their position, the advisor and the Pcard accountant are responsible for submitting a Pcard Deletion Form to Pcard administration **in a timely manner** and destroying the card. An advisor's card may remain active until the advisor is no longer associated with the student organization.

Funding Source / Allocation

A student organization Pcard may only be used with ledger-9 funds. Cardholders using a ledger-9 fund number must have written authorization, which can be provided through a fully executed signature authorization form.

General Purchasing Requirements

- **Shipping Address:** Although not mandatory, student organization ledger 9 purchases should be shipped to a university address.
- **Sales Tax:** Student organizations are not exempt from paying sales tax by their association with Oklahoma State University. Unless the student organization has applied for and received an exemption from the Oklahoma Tax Commission, all student organizations must pay sales tax on purchases.
- **Account Balance:** The Pcard is a credit card and does not check the group's account balance before authorizing a transaction. It is the cardholder's responsibility to ensure that the group's account is not overdrawn. If overdrawn, the card may be suspended. Contact University Accounting for assistance at (405) 744-5881.

Pcard Compliance and Violations

Cardholders and/or advisors may be contacted for copies of receipts, supporting documentation, explanation of purchases, and/or reimbursement to the organization for prohibited purchases. A timely response is imperative.

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.

Repeat Pcard violations, whether intentional or not, may result in the suspension or cancelation of the card. **If an unallowable purchase is not identified by the department or Pcard staff, it must not be assumed to be approved. The absence of discovery does not imply approval.**

Student Organizations – Prohibited/Restricted Goods and Services

Certain types of purchases are prohibited by the university, Campus Life, or the student organization. The **Student Organization Treasurer’s Manual** is located at <https://migrate-adminfinance.okstate.edu/uac/site-files/treasurers-manual.doc>

Subject	Information
Alcohol and Tobacco	Prohibited.
Credit Card Processing Fees (aka convenience fees, credit card fees, up-charges, surcharges, processing fees, non-cash fees, etc.)	Although not prohibited, student organization cardholders should always plan ahead to avoid added fees.
Donations	Prohibited on Pcard due to restrictions on the types of funds allowed for this purpose. Alternatively, a disbursement voucher may be used to process a donation. Refer to the Student Organization Treasurer’s Manual.
Food	Allowed but should be approved according to guidelines outlined in the Student Organization Treasurer's Manual.
Gift Cards	<p>Allowed but there are strict guidelines.</p> <ul style="list-style-type: none"> • There is a limit of \$250 for the total amount purchased at one time and a single card limit of \$25 per card. • Documentation must be maintained for the receiver of the gift card to include the name, address, CWID, and the amount of the gift card. This information should be attached to the disbursement voucher requesting payment or Pcard receipt. • When the cards are issued, the signature of the recipient should be obtained, and the complete log of signatures attached to the purchase documentation. <p><i>Reference: https://adminfinance.okstate.edu/avpaf/site-files/documents/guidelines-for-the-purchase-of-gift-cards-july-2024.pdf</i></p>
Gifts	Allowed but should be approved according to guidelines outlined in the Student Organization Treasurer's Manual.
Memberships	<p>Allowed but should be approved according to guidelines outlined in the Student Organization Treasurer's Manual.</p> <p>Amazon Prime memberships are not allowed on the Pcard.</p>
Personal Expenses	Prohibited.

Student Travel	Allowed but should be approved according to guidelines outlined in the Student Organization Treasurer's Manual. If the card will be used while traveling, the cardholder must be present on the trip or make arrangements for purchases over the phone.
Supplies	Allowed but should be approved according to guidelines outlined in the Student Organization Treasurer's Manual.
University Departments or University Businesses, Purchases from	Prohibited on Pcard. The campus vendor invoice (CVI) system is to be used. Merchants include but are not limited to the Student Union, University Dining, Ranchers Club, University Mailing, etc.
Weapons and/or Ammunition	Prohibited. Includes but is not limited to weapons, firearms, archery equipment, slingshots, martial arts devices, ammunition, fireworks, explosives, dangerous chemicals, etc. See University Policy & Procedures 1-1301 for a complete list.