

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>

May 2026

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.

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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

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Stillwater, OK 74078

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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

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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**.

Pcard Guidelines

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 the required information and approvals for adding an individual to Works and for ordering a Pcard. It must be signed by the cardholder or user, approver, accountant, and appropriate administrator. Department administration is to establish spending limits for each cardholder. (Refer to Card Spending Limits.)

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

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

Refresher Training

All cardholders must complete training every two years to retain their Pcard. Approvers, accountants, and proxy reconcilers are also required to complete biennial 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

Protecting the Pcard from misuse or fraud is essential. Cardholders are entrusted with both the physical card and its account information, and they must take active steps to ensure it remains secure. This section outlines key responsibilities and preventative measures to reduce risk and maintain program integrity.

Safeguard the Card

The cardholder is responsible for always safeguarding the Pcard and account number. 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 open, 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 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 also applies to employees away from work 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 \$10,000.
 - Monthly cycle limit shall not exceed \$50,000. Departments will be required to provide justification for any monthly credit limit over \$20,000.
- 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 required parties.
 - The Pcard must be in good standing, which includes the following:
 - All sign-offs from previous billing cycles must be completed.
 - All past-due compliance inquiries must be resolved.

Using the Pcard

Before using the Pcard, cardholders must understand when and how its use is appropriate. This section outlines key considerations, including when to use OK Corral, purchasing restrictions, and best practices for completing transactions. Following these guidelines helps ensure compliance with university policies and supports responsible purchasing.

Decision to Use Pcard / OK Corral

All purchases, 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.

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

“It is the longstanding practice of the system to use a commercial purchasing card (Pcard) to facilitate the acquisition of lower dollar goods and services needed for conducting official university business.

When OK Corral Punchout contracts are in place the Punchout in OK Corral should be utilized. When system-wide or system-wide adopted contracts exist for the item(s) or service(s), system-wide contracts should be utilized.”

Other Considerations

- Review the lists of prohibited purchases and appendixes 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.

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](#) 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, and 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

Proper maintenance of the Pcard throughout its lifecycle is essential to ensuring program integrity and reducing risk. This section outlines responsibilities related to card cancellation, renewal, and replacement, including steps to take when an employee separates from the university or when a card becomes damaged or expires.

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 posted 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 must use the Pcard in accordance with all university policies and procedures.

- The individual must be a full-time, permanent employee or a student employee designated by a Vice President, Dean, or Department Head. Advisors, presidents, or treasurers of student organizations may also serve as cardholders.
- Pcard issuance does not imply pre-approval of purchases; cardholders must follow departmental procedures and obtain any required pre-approvals.
- Unallowable items must not be 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 appear to be offered, to influence the cardholder's decision regarding a purchase.
- Only the cardholder may use the Pcard or its number; it must always be protected.
- Immediately report lost or compromised cards to the bank and Pcard administration.
- 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

Approvers play a critical role in the oversight and accountability of the Pcard program. This section outlines the responsibilities of designated approvers to ensure transactions are appropriate, properly reviewed, and compliant with university policies.

- Must be a full-time, permanent university employee designated by the Vice President, Dean, or Department Head.
- Should understand what constitutes an appropriate, reasonable, necessary, and legitimate purchase for the cardholder and 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. Each transaction must be signed off by three different individuals.
- Question any purchase with unclear business purpose and notify administration of any questionable items.
- **Report violations to the cardholder, department administration, and the Pcard Administrator. Discussions should be documented and materials attached to the receipt. Failure to report may result in disciplinary action, up to and including termination.**

Accountant Roles and Responsibilities

Pcard accountants serve as the primary point of contact for cardholder oversight within their departments. This section outlines key responsibilities related to card maintenance, reconciliation, and compliance to ensure the integrity of the Pcard program and adherence to university policy.

- **Basic Requirements**
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 extended leave (e.g., 30 days or more), so the card can be temporarily deactivated.
Upon a cardholder's separation, the Pcard accountant must complete and submit a Deletion Form to Pcard administration immediately. The Pcard accountant or department administrator must destroy the card.
- **Reconciliation and Sign off**
 - Reconciles receipts and supporting documentation to transactions in Works and ensures the chart/fund and account codes are correct.
 - Reviews transactions for compliance with policy and procedures.
 - Confirms that the description in Works matches Level 3 detail, if available in Works.
 - Signs off on each cardholder's transactions in Works by 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 with an unclear business purpose and notifies administration of any that appears 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 is lost, the cardholder must contact the merchant to request a duplicate. For online purchases, the cardholder may retrieve a receipt from the merchant's order history, order status tab, or email. Repeated loss of receipts may result in disciplinary action or Pcard cancellation.

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

Document Retention Requirements

This section outlines requirements for maintaining and storing Pcard transaction receipts and supporting documentation. As official university records, departments must maintain them in accordance with university records retention and management policies and ensure they are accessible for review upon request. Documentation may be maintained in paper or electronic format, provided it meets the standards described below.

Record Format and Custody

Pcard transaction records are the property of Oklahoma State University and must be maintained in accordance with university records retention policies. Pcard records may be maintained in paper or electronic format, or both. Paper copies are not required if records are properly stored in an approved electronic repository.

- **Paper Storage Requirements**

When maintained in paper format, original records must be stored in a central location within the department, college, or division and be available for review by Pcard Administration or other authorized reviewers upon request.

Supporting documentation includes, but is not limited to, itemized receipts, invoices, packing slips, dispute or credit records, required approvals, and other documentation supporting the transaction. Destruction of paper copies must follow university policies and procedures.

- **Electronic Storage Requirements**

If records are maintained in electronic format, the storage system must be institutionally supported or approved by Oklahoma State University. Records must be secure, searchable, easily retrievable, and complete. They must be retained and destroyed in accordance with university records management policies and must be available to Pcard Administration and other authorized reviewers upon request.

Storage of documentation solely within Works does not satisfy university records retention requirements.

Institutional and College-Level Requirements

Departments must comply with the university's Pcard Guidelines and official records retention policies, which establish minimum program requirements. Colleges or divisions may implement additional procedures related to Pcard record custody, digitization, documentation, or administrative oversight to promote consistency and audit readiness. Departments must also comply with any additional Pcard-related procedures established by their college or division.

Length of Retention and Destruction

Pcard records must be retained in accordance with OSU Policy and Procedures Statement #3-0190, *Records and Documents Retention, Security, and Control*. Records shall not be destroyed without prior approval from the Records Management Coordinator and final authorization from the Oklahoma Department of Libraries. Documentation subject to audit, litigation, investigation, or sponsor requirements must not be destroyed until formally released from hold.

Resources

- **University Imaging (FORCE)**
University Imaging Services may assist with digital Pcard record archival needs. Services include converting paper or electronic files into imaged documents stored in OpenText/ApplicationXtender, providing searchable indexing with full-text query capabilities, and managing document destruction requests. Established processes are currently in use by multiple departments. For more information, contact: imaging@okstate.edu
- **OSU Records Management Coordinator**
The Records Management Coordinator, located at the Edmon Low Library on the Stillwater campus, oversees university records retention and destruction authorization. Additional information is available at: <https://archives.library.okstate.edu/archives/records-management>
- **Oklahoma Archives & Records Commission (5-104)**
<https://oklahoma.gov/content/dam/ok/en/libraries/documents/archives/GRDS-UC-2022.pdf>

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 Infractions

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 cancellation 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.**

Signoff Responsibilities

Designated approvers and departmental accountants are responsible for reviewing and approving all card transactions in a timely manner. Failure to complete these tasks by the published cycle deadlines may result in disciplinary action, up to and including termination of employment and/or legal action, in accordance with **OSU Policy 3-0241**. Policy link: <https://adminfinance.okstate.edu/site-files/documents/policies/purchasing-card.pdf>

Prohibited Goods and Services

Certain types of purchases are prohibited on the 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 for unallowable purchases. Any exceptions must be submitted directly to the Pcard Administrator. **See Appendix A for general purchase guidance and Appendix B for travel-related purchases.**

- Alcohol, bar set-up fees, bartending expenses, and other alcohol related expenses.
- Background checks – International
- Backorders
- Cash, cash advances, automated teller machine (ATM) transactions
- Decorations
- Deposits and prepayments
- Donations of any kind
- Employee clothing and related expenses
- Employee service and/or incentive awards
- Gifts in any form
- Household-related moving expenses
- Insurance
- Items that do not serve a business purpose
- Late fees, finance charges, or other payment penalties
- Memberships – nontransferable Individual
- Multi-year expenses such as leases, subscriptions, etc.
- Oklahoma Sales Tax
- Personal purchases
- Postage stamps
- Professional services (Title 18)
- Purchases from OSU departments or businesses
- Salary, wages, and benefits
- Split Purchases
- Trade-In's – Purchases involving the trade-in of a university asset.
- Travel: Automobile rental deposits and prepayments.
- Travel: Food, drink, and mileage while in travel status
- Travel: If personal activities are planned in conjunction with business travel, the Pcard may not be used for any related travel expenses.
- Travel: Lodging amenities such laundry service, safe usage, pet fees, etc.
- Travel: Parking and traffic tickets.
- Weapons and/or Ammunition

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

Student Organizations

Student organizations may participate in the university's Pcard program. In addition to the information shown below, Pcard Guidelines on pages 7 - 18 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. Records should be archived as outlined on pages 16 and 17.

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

Spending Responsibilities

Cardholders must exercise reasonable care when making purchases on behalf of a student organization, as stated in the Treasurer's Manual. Student organization funds should be safeguarded and spent responsibly, and cardholders should take care to avoid unnecessary financial loss to the organization. When prepaying for goods or services, cardholders should ensure applicable policies and procedures are followed so funds are protected and refundable when appropriate.

Shipping Address

Although it is 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 cancellation 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 Goods and Services

Certain types of purchases are prohibited on the Pcard, by OSU, Campus Life, or the student organization. See Appendix C for additional purchase guidance.

- Alcohol and Tobacco
- Donations
- Personal Expenses
- University Departments or University Businesses, Purchases from
- Weapons and/or Ammunition

Appendix A - Purchase Guidance – Department Pcards

This appendix provides general information only and does not supersede the official university purchasing policy. It assists cardholders and departmental staff by summarizing common purchasing considerations. Some purchases may be prohibited or restricted, or allowed only under specific conditions (for example, requiring the use of the OK Corral system). This appendix is not a comprehensive or definitive policy document, and it may be updated periodically to address common questions or practices. The information in this appendix is subject to change without notice. For official requirements, users should refer to Pcard Guidelines, the Procurement Guidelines for the Oklahoma Agricultural and Mechanical, or consult with the University Accounting.

Subject	Information
Alcohol	Prohibited. This includes alcohol, bar set-up fees, bartending expenses, and other alcohol related expenses.
Apple Products <i>(Stillwater Campus Only)</i>	If available, Apple products should be purchased through the University Store. See below for Data Plans.
Background Checks	<ul style="list-style-type: none"> • <u>Domestic</u>: Expenses related to domestic background checks should go through OK Corral but are not prohibited on Pcard. • <u>International</u>: Prohibited. Must be processed through OK Corral.
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>
Cash, Cash Advances, Automated Teller Machine (ATM) Transactions	Prohibited.
Certifications & Licenses	<p>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>
Clothing for Employees	Prohibited for regular employees and student employees. Clothing includes related expenses such as embroidery, alterations, and repairs. Must be processed through OK Corral. There could be taxability issues. Employee uniforms that remain the property of OSU are allowed.

Clothing for Students, in their capacity as a student	<ul style="list-style-type: none"> • Clothing for students may be purchased on a ledger 9 fund. • Departments may purchase clothing for students representing the university at official events if the cost per item, including embellishments, is \$25 or less. More expensive items must be ordered through OK Corral.
Copier Leases	Multi-year leases, including copier leases, must be processed through OK Corral. For questions, contact the Office of Central Procurement.
Credit Card Processing Fees (aka convenience fees and credit card fees)	Cardholders should plan ahead to avoid added fees. Any fee would be limited to 4%. The fee may be avoided if paid through OK Corral.
Data Plans	Allowed for university-owned devices. Network and Telecommunication Services may be able to provide better rates and services.
Decorations	Prohibited. Purchases for decorations must be processed in OK Corral where they can be audited for compliance prior to purchase.
Deposits and Prepayments	Prohibited. Not permitted under 74 O.S. § 85.44B. See separate sections for subscriptions, registration fees, and lodging deposits.
Donations	Prohibited. Donations of any kind, whether monetary or non-monetary, are not allowed. This includes items for student organizations or fundraising. See the gift section for more information.
Employee Service or Incentive Awards	Prohibited. Must be processed through OK Corral. This also applies to student employees.
Equipment / Fixed Asset ≥\$5,000	To ensure proper recording of equipment purchases, departments must submit copies of any invoices for equipment acquisitions of \$5,000 or more to Asset Management within 24 hours of purchase.
Food, Drinks, and Related Items	<p>Food, drink, and related items that do not comply with food guidelines require a letter of approval from the Vice President or Dean before the purchase is made. This letter must be attached to the receipt. Delegated approval is not allowed.</p> <p>Follow the food guidelines provided by the Associate Vice President of Administration & Finance. These are located at: https://adminfinance.okstate.edu/avpaf/site-files/documents/guidelines-for-food-and-drink-purchases.pdf</p> <p>Other:</p> <ul style="list-style-type: none"> • Coffee Service – Must meet the food criteria at the above link. • Food for Professional Development Retreats: Dean or Vice President approval is required prior to any food purchase. Approval delegation is not allowed. See OSU Policy and Procedures 1-1204 for more information. • Food for Student Retreats: Food purchases are permitted on 9 funds. For other funds, Dean or Vice-Presidential approval is required prior to the purchase. Approval delegation is not allowed.

	<ul style="list-style-type: none"> • Food While in Travel Status – Prohibited. See Travel Section in Appendix B below.
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 32 for more details. • <u>University vehicles</u> – Prohibited. Use the gasoline credit card provided in the automobile.
Gifts in Any Form	<p>Prohibited on Pcard, whether monetary or nonmonetary, as it does not meet public purpose requirements and may constitute an impermissible use of public funds (Reference: Okla. Const. Art. 10, §§ 14–15 and A.G. Opinions 79-078, 79-263, and 82-071).</p> <p>Gifts authorized in a grant must be purchased through OK Corral.</p> <p><u>Gift Examples include but are not limited to:</u></p> <ul style="list-style-type: none"> ○ Gifts for donors, students, and any other parties. ○ Protocol and diplomatic gifts. ○ Graduation stoles, cords, honor society memberships, any gifted memberships, and any other gifts.
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>
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>
Items that do not Serve a Business Purpose	<p>Prohibited. Examples include flowers, candy, meals, greeting cards, health care items, personal medical devices, personal expenses, etc.</p>
Late Fees, Finance Charges, or other Payment Penalties	<p>Prohibited. See 62 O.S. §§ 34.71–34.74; 74 O.S. § 500.16A; and OMES Prompt Payment Rules/Regulations.</p>

<p>Memberships for Employees or Students</p>	<ul style="list-style-type: none"> • Personal/Individual Memberships – Prohibited. Does not meet public purpose requirements and may constitute an impermissible use of public funds. May be allowable if documented as transferable to another university employee. (Reference: A.G. Ops. 63-247, 79-038, 80-059, 80-261) • Institutional Memberships – Permitted. Must be clearly identified as institutional and include the complete name of the organization. (A.G. Ops. 63-247, 79-038, 80-059, 80-261) • 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.
<p>Moving Expenses (Household)</p>	<p>Prohibited. Moving expenses could have income tax consequences and must be processed on a requisition. Housing hunting trips are also prohibited.</p>
<p>Notary Fees</p>	<p>New and renewals are typically allowed on the Pcard. The notary duties must serve a university business purpose.</p>
<p>Oklahoma Sales Tax</p>	<p>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>
<p>Personal Medical Devices</p>	<p>Prohibited. These are items of a personal nature such as back braces, neck braces, knee braces, carpel tunnel braces, eyeglasses, etc.</p>
<p>Personal Protective Equipment</p>	<p>May be allowed on Pcard if approved by the cardholder’s department or college. Examples: Knee pads, ice cleats, lab coats, muck boots, lumbar support, gloves, etc. These items will remain university property.</p>
<p>Personal Purchases</p>	<p>Prohibited. 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.</p>
<p>Postage Stamps</p>	<p>Prohibited. Contact your campus’ central mailing department and process payment by CVI. See below for shipping. (Reference: 74 O.S. § 90.1)</p>
<p>Professional Services (Title 18)</p>	<p>Prohibited. Examples include CPA services, physical therapy, speech pathology, legal fees and services, architecture, engineering, land surveying, and similar licensed professions. Refer to <i>Procurement Guidelines for the Oklahoma Agricultural and Mechanical Colleges</i> at https://airs.okstate.edu/okcorral/guidelines.html. Also, see Service Provider (Non-Title 18) below.</p>

Rebates, Rewards, Cash Back, Gifts with Purchase	Any monetary, cash, or non-cash incentive or reward received from an OSU purchase is the property of the university. If the incentive does not serve a university purpose, the department should not accept it. 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.
Registration Fees for conferences, meetings, seminars, training, 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.
Resale, Items purchased for	Only authorized areas holding a sales tax permit may purchase items for resale.
Salary / Wages and/or Benefits	Prohibited.
Service Provider (<u>non-Title 18</u>)	Typically allowable if the service provider does not fall under Title 18. Examples: Non-licensed services such as training fees, speaker fees, horseshoeing, etc. Direct Paid Travel Expenses: Must be included in the provider’s invoice, as the Pcard cannot be used to pay travel expenses separately. Tokens of Appreciation for a Service Provider: A plaque or certificate may be permitted if the service provider receives no compensation or paid travel. Tokens of appreciation for OSU employees are prohibited on Pcard. Professional Services (Title 18): See the section above.
Shipping, Outbound (Excludes postage stamps)	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.
Space Heater	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. This applies to space heaters, utility heaters, portable space heaters, portable heaters, etc.

Split Purchases (purchase greater than \$10,000)	Prohibited. Split purchasing means dividing or failing to consolidate a known quantity of goods or services for the purpose of evading the bid threshold of \$10,000. Examples include, but are not limited to, splitting between two or more: <ul style="list-style-type: none"> • swipes of the card, • cardholders, • projects, • Pcard cycles or months, • vendors, or • chart/funds.
Sponsorships	Only allowed if we receive something in return and must be documented. Donations are prohibited.
Student Awards	If given to the student in their capacity as a student, non-monetary awards such as trophies, plaques, and certificates are allowed on Pcard.
<i>Purchases for</i> Student Organizations	Departmental Pcards may not be used for student organization purchases. Use a taxable fiduciary fund Pcard assigned to the organization instead, as departmental purchases may be considered donations or gifts.
Study Abroad Related Purchases	For assistance, contact the Pcard Administrator or Pcard Compliance Accountant.
Subscriptions	Multi-year subscriptions, including software subscriptions, must be processed through OK Corral.
Tag or Registration Renewals for vehicles, boats, ATVs, etc.	<ul style="list-style-type: none"> • Initial purchases must be paid by OSU Asset Management. • Renewal tags may be purchased on Pcard • Multi-year renewals are prohibited.
Tips	All 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.
Trade-ins	Prohibited. Purchases involving the trade-in of a university asset are prohibited on the Pcard.
Travel Expenses	See Appendix B.
<i>Purchases from</i> University Departments or Businesses	Prohibited. 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.
Warranty	Multi-year warranties cannot be purchased on Pcard.
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.

Appendix B - Pcard Purchase Guidance - Travel

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. Out-of-Country Travel Requests are also to be approved by Dean of OSU Global.
- 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.
- All flights, including international, are limited to economy class.
- **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. Full approval requires two levels of approval above the traveler. This requirement does not apply to in-state travel, which is defined as travel to destinations within Oklahoma's borders.

Prepayment

When a deposit or prepayment is required, the lodging expense may be charged to the Pcard in advance, **provided it is refundable upon cancellation**. The lodging establishment's cancellation policy must be attached to the 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 itemized and 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 resulting from the increased distance must be considered when determining the allowability of the lodging expense (per § 74 O.S. § 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 accommodation 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.

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 prohibited.
- 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.

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	• Vacation
• Meeting family or friends	• Personal evening activities or entertainment
• Sightseeing or shopping	
 - 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 cars are:

• The closest airport to the business destination is in another city	• Group travel
• Multiple destinations/cities	• Need to haul equipment or business materials (i.e. U-Haul Truck)
• Remote destinations	• 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 for 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. 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. A valid receipt must be obtained for all purchases, and a missing receipt will result in a Pcard violation.

Do not use the Pcard for parking expenses on any OSU campus. Pay with CVI or personal funds.

Appendix C - Pcard Purchase Guidance - Student Organizations

This appendix provides general information only and does not supersede the official university policies. It assists cardholders and departmental staff by summarizing common purchasing considerations. Some purchases may be prohibited or restricted or allowed only under specific conditions. This appendix is not a comprehensive or definitive policy document, and it may be updated periodically to address common questions or practices. The information in this appendix is subject to change without notice. For official requirements, users should refer to the Student Organization Treasurer’s Manual, Pcard Guidelines, University Accounting, or Campus Life.

Subject	Information
Alcohol and Tobacco	Prohibited.
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 and Sam’s Club 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 is 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.