

UNALLOWABLE EXPENSES

Some common **unallowable** PCard expenses on University funds include:

1. **Gift Card, Personal Purchase or Cash-type transaction** (subject to immediate revocation)
2. **Memberships and the use of the PCard at vendors** such as Sam's Club, Costco, Individual Amazon Prime Memberships, etc.
3. **Furniture** (including table-top height-adjustable stands/desks)
4. **Travel visas, passports and other employee related travel expenses**
5. **Parking charges** (fees, toll-ways, employee parking permits, services and fines)
6. **Vehicle expenses** (car rentals or moving expenses such as moving vans/trucks, fuel and repairs)
7. **Pre-paid phones or phone cards, long distance and pay-phone calls**
8. **Cell-phone air time charges**
9. **Drug Enforcement Agency licensed substances, medical drugs or narcotics**
10. **Radioactive materials and restricted chemicals**
11. **Animal Purchases** (See IACUC Policy on Purchasing Animals)
12. **Materials to construct or remodel a University owned or leased facility and/or Construction Contractors**
13. **Guns and ammunition**
14. **eBay or online auction transactions** – Final cost, including any shipping or other fees must be within Cardholder's single transaction limit
15. **Publications** (i.e., printing, website, video, etc.) without a waiver from Creative Services.
16. **Willful negligence, determined by the Approving Official/PCard Office, with non-compliance of University tax exempt status**
17. **Non-compliance with FPI on Authorized Business Functions**

VIOLATIONS

If the Approving Official or Reallocator determines that a violation has occurred, he or she must issue a Violation Warning Form to the Cardholder. Transactions categorized as VIOLATIONS will result in revocation of the card for one full year upon the 3rd documented violation.

PCARD INFORMATION

Complete PCard information and applications for the Procurement Card, can be found on the Procurement Services website.

procurement.colostate.edu

Information is also available from the PCard staff:

Kellie Rainwater
PCard Administrator
970-491-5752 or kellie.rainwater@colostate.edu or
procurement_pcard_help_desk@mail.colostate.edu

COMPLIANCE REPORTING HOTLINE

Colorado State University is committed to conducting its affairs transparently, ethically and in compliance with all laws, regulations, and University policies. All members of the University community are expected to share in this responsibility and to help prevent, detect, and address violations. Consistent with this commitment, the University provides the Compliance Reporting Hotline for employees, students, and constituents to report issues, in good faith, regarding compliance with laws, regulations, and substantive University policies. This reporting mechanism allows people to report issues anonymously if they wish to do so.

To report suspected compliance violations of any kind, including violations related to ethics policy, financial reporting, internal accounting controls, or audit matters, please go <http://reportinghotline.colostate.edu/>



**Colorado
State
University**

PCARD QUICK GUIDE

procurement_pcard_help_desk@mail.colostate.edu

THE PCARD QUICK GUIDE IS NOT INTENDED TO REPLACE THE CARDHOLDER'S REVIEW OF THE ENTIRE PCARD PROGRAM HANDBOOK.

SALES TAX

If tax is less than \$20.00, an attempt must be made to recover the tax from the merchant and this attempt must be documented.

If tax is \$20.00 or greater, the tax must be recovered via refund provided by the merchant, via reimbursement to the University by the Cardholder, or by the department requesting a refund directly from the State.

GENERAL RULE

The Procurement Card Program (PCard) is a purchasing method to make small dollar, non-recurring purchases totaling \$3,000 or less when the use of a Shop Catalogs vendor, Automatic Purchase Order (APO) or Disbursement Voucher (DV) is not viable. Small dollar purchases are those purchases where it is NOT anticipated that future (in the fiscal year) purchases of like or similar goods or services will be needed, OR if it is anticipated, any future recurring (in the fiscal year) purchases will remain small, cumulatively \$5,000 or less. The reasoning behind this rule is small transactions that are recurring can add up to large purchases and should be subject to competitive bidding.

The authorized Cardholder is able to purchase directly on behalf of CSU, thereby allowing tax-exempt use.

The PCard is a **point of sale** transaction process. This means that the Cardholder should give the card information to the supplier at the time of sale. **PCard should not be used to pay invoices for goods/services that have already been delivered or rendered.**

Sharing a card or card account number is strictly prohibited.

LOST/STOLEN CARDS OR DECLINED TRANSACTIONS

Immediately report lost/stolen cards to JPMorgan Chase at **1-800-316-6056**. **A customer service representative will come on the line without entering the 16 digit number of the card as requested.** The Cardholder will be required to provide the **last four digits of their CSU ID #.**

If the PCard declines during a transaction, the Cardholder may call the PCard Help Desk or the 800 number located on the back of the card for assistance (**enter last four digits of CSU ID #**).

TRANSACTION DOCUMENTATION

Valid documentation may be:

- Receipt and/or card transactions slip from the merchant
- An order form for dues, subscriptions, registrations, or similar items
- Email confirmation from the merchant for internet transaction

All documentation must include the following information (handwritten if not printed on documentation):

1. Merchant name
2. Description and quantity of each item purchased
3. Per item cost, if available from the merchant
4. Total cost of the order
5. Cardholder name

Receipts must be turned into the Reallocator immediately if available or within **15 days** of transaction.

PROMOTION AND DEVELOPMENT

If the PCard is used for Promotion and Development expenses (official functions, training, awards, recruiting, or other promotion and development), **AND** regardless if your card has standard capabilities or Full Official Function status (restaurants and hotel catering allowed), you **MUST** be aware of all documentation and approval requirements. Review all University policies surrounding these activities as outlined in the University's Financial Rules & Procedures.

PCard cannot be used for the purchase of alcohol, according to University policy and will be declined at liquor stores. However, PCard users with Full Official Function status (granted via Official Function Request Form signed by a Dean or VP and submitted to the PCard Administrator) are permitted to purchase alcohol at restaurants and catered events such as "drinks with dinner" situations.

PCard may never be used to book or pay for employee travel expenses! Although Cardholders with Full Official Function status may use their cards at hotels for meetings and other catering events, charges must never include lodging, meals (related to per diem) or other travel-related expenses for CSU employees.

TIP PERCENTAGES

Tips should not exceed 20% calculated on the pre-tax amount. However, if due to rounding to the next whole dollar, the percentage is slightly higher than the 20% threshold, it is allowable. For example, if 20% is \$10.88 of the pre-tax amount, and the individual rounds up to \$11.00, even though it is above 20%, this is reasonable rounding and is permissible.

NON-EMPLOYEE TRAVEL EXPENSES

Due to stringent University requirements, use of the PCard for **non-employee** hotel lodging and meal expenses (for visitors, guest speakers, recruits, etc.) is highly discouraged. However, it is allowed provided ALL of the following criteria are FULLY met:

1. Cardholder must have Full Official Function privileges on the card
2. Cardholder must have pre-approval from supervisor
3. The use of the card is for hotel charges and shuttle services to and from airports (anywhere in the world)
4. A proper, fully itemized receipt ("folio") is obtained for the hotel charges
5. All charges comply with University policy and are for the direct benefit of the University (i.e. no movie, gift shop, spa charges, valet, alcoholic beverages, phone calls, etc.)
6. The State of Colorado tax exemption is applied
7. Completed Authorized Business Function Form is provided with the receipt documentation

CONFERENCE REGISTRATIONS INCLUDING LODGING & MEALS DEPOSIT

Cardholders may use their PCard to register for conferences. If the conference registration form is all-inclusive, and lodging and/or meals is part of the registration fee, they may use their PCard. When additional charges for lodging and/or meals are listed on the registration form, they may not use their PCard for those charges as they are considered travel expenses.

FURNITURE

The PCard cannot be used to purchase furniture and is blocked from furniture merchants, furniture stores, repair shops and parts stores. Furniture can be purchased from an authorized provider in KFS shop catalogs. You may contact Procurement Services for further assistance.