



NORTHEASTERN
STATE UNIVERSITY

Purchasing Card Cardholder Information and Agreement

NSU Purchasing Card

The NSU Purchasing Card (PCard) provides a means of quickly and easily purchasing supplies and materials under \$5,000. Using the PCard benefits NSU by allowing prompt payment to our suppliers while reducing overall processing costs. PCards are issued to individuals rather than to departments. Just as a cardholder would not share their personal credit card, they should not share the University PCard. Responsibility for appropriate use and adherence to University policies is that of the individual cardholder. Use of a PCard for grant funded programs also requires adherence to funding agency policy, procedures and budget limitations, in addition to University policy. Individuals eligible for a PCard include full-time employees and officers of recognized student organizations.

PCards should be requested using the NSU PCard Request form which requires the signature of the Account Sponsor. If the cardholder is the Account Sponsor, their supervisor's signature is required as the approving signature. The card will not be issued to the cardholder until appropriate PCard training has been completed.

The PCard is authorized for University purchases only. Personal use is strictly forbidden. The cardholder is responsible for retaining receipts and/or appropriate documentation for all purchases.

Each cardholder is assigned purchase limits based upon anticipated usage. Single transaction limits may not exceed \$5,000 or the individual's established limits. Transaction limits will be established on a departmental basis. Splitting orders to avoid the established limits is not allowed and will result in card suspension or revocation. Split purchases are multiple transactions within a short period of time, either with the individual's card or multiple cards, which are made to circumvent the PCard limit. Items costing \$5,000 or more are subject to University competitive shop and bidding requirements. Any increase in the established limit requires supervisory authorization other than the cardholder.

In rare occasions it may be necessary or desirable to make a single transaction purchase exceeding \$5,000. In this case, contact NSU's

Purchasing Department, who will help facilitate the purchase using a designated University PCard which has been established for this purpose.

Purchases

As a state agency all purchases made by Northeastern State University within the state of Oklahoma are sales tax exempt, therefore, purchases should not include sales tax. NSU's sales tax exempt number is 1296637952 and FEI number is 91-1898417. If tax is charged on a transaction, the cardholder is responsible for contacting the vendor and requesting that a credit be issued for the tax amount. The cardholder is ultimately responsible for reimbursing the University for the tax amount of the expenditure if a credit has not been issued by the vendor within 90 days from the transaction date.

All items for which delivery is required, such as product delivery, subscriptions, etc., must be delivered to a University address. Use of home addresses for University purchases is not allowed.

Advance payment for goods or services are prohibited, unless approved by Purchasing.

Guidelines of the Regional University System of Oklahoma Board of Regents, the Oklahoma State Regents for Higher Education, the Office of State Finance, and Oklahoma Statutes as well as University policies govern when and how purchases are made. A list of prohibited purchases is below. Although suppliers may accept the PCard for disallowed purchases, it is the ultimate responsibility of the cardholder to avoid the purchase of restricted items.

Abuse of the PCard will result in revocation of the card and appropriate disciplinary action.

Prohibited purchases include:

- Alcoholic beverages
- Cash advances
- Computer related equipment and software (Must have IT approval Prior to Purchase)
- Digital devices (iPad, iPod, cameras, etc.)
- Any equipment costing \$2,500 or more
- Gasoline
- Gift certificates and gift cards
- Memberships (individual)
- Personal purchases
- Phone cards
- Postage or stamps (except purchases from JD Young/NSU Drop Zone)
- Tobacco products

As in the NSU Purchasing Policy, rebates, rewards, cash back, and gifts with purchase may not be used for personal gain.

The following may be allowed on the PCard, but require documentation in addition to the receipt retained:

- Travel – The PCard may be used for registration, airfare, baggage, ground transportation, parking fees, toll fees and lodging related to travel authorized under the NSU Travel Policy. An individual credit card will still be required by the hotel for incidental charges beyond the designated room rate and applicable taxes. Please see the travel policy for further information. A printed copy of approved travel voucher with receipts must be retained with appropriate PCard expense report.

Room service, meals, phone charges (not business related), and internet charges (not business related) are NOT allowed on the p-card. State employees and authorized non-state personnel traveling on official business are responsible for paying out-of-pocket for all other travel-related expenses. In the case of inadvertent personal charges, the traveler shall reimburse the University for any and all Personal Expenses charged to the p-card (i.e., phone calls, room service, movies, etc.).

- Meals and refreshments – Food purchases by University accounts require the Food Purchase Documentation Form, which must detail the public purpose served by the purchase and must have the appropriate signatures. The Food Purchases Policy and form may be found at: <https://procedures.nsuok.edu/BusinessFinance/BusinessAffairs/Purchasing/FoodPurchase.aspx>
- Awards & trophies – Purchases by University accounts must be a part of an established annual awards program. Documentation required is a printed copy of a program, flyer, advertisement, or online information describing the event, which has been signed by the Account Sponsor.
- Printing (off-campus vendors) – All off-campus printing must follow NSU Purchasing Office's published policy regarding printing. Printed items displaying an NSU logo should be approved through the University Relations office.
- Flowers or other gifts – Purchases for birthdays, congratulations or condolences are considered to be personal expenditures and should be paid for out-of-pocket by the individual or department sending the items. Those cardholders who may be allowed to make these purchases in the name of the University will have prior written authorization from

the President's office, and must use Foundation or other contributed funds.

Receipts

Receipts for all purchases must be acquired and retained by the department. As with other purchasing documentation these must be retained for a period of 7 years. Periodic compliance reviews of PCard records will be conducted. Failure to maintain and submit required documentation will result in card suspension or revocation.

Valid receipts will include the following information:

- Date of Purchase
- Merchant Name
- Itemized List of Purchases
- Itemized Pricing
- Total Including Shipping and Handling

If a receipt has been lost, the cardholder must contact the merchant and request a duplicate receipt. Cardholders will be personally responsible for repayment to NSU for any Undocumented purchases. Repeated loss of receipts may be grounds for disciplinary action or cancellation of the PCard.

Cardholder Expense Report

- The cardholder will go online to <http://smartdata.jpmorgan.com> to record the FOAP information related to each transaction.
- Default FOAP information is established for each card. If needed default FOAP information can be modified to reflect correct coding for the transaction. The cardholder is responsible for proper coding of expenses.
- The expense report should be printed and approved by the cardholder and their direct supervisor. Account Sponsors may not act as a secondary approver of their own expense report. If the cardholder is the Account Sponsor, their supervisor's signature is required as the approving signature.
- FOAP information must be modified online by the deadline date established for each processing period as provided in the notification email from Accounts Payable. If not modified, the transactions will be posted to budgets using the default FOAP.

- The signed expense report and associated receipts must be retained by the department.

Grant Purchases

All purchases using grant funds must be approved by the Office of Grants and Contracts. Federally funded programs with a purchase of \$3,000 - \$150,000 must submit (3) quotes from qualified sources to the Office of Grants and Contracts for review and approval. This must be completed prior to the purchase.

Federal Uniform Guidance for Small Purchases: \$3,000 to \$150,000
Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

Disputed Transactions

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, persons 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 through the MasterCard SDOL website at <http://smartdata.jpmorgan.com>.

Lost or Stolen Cards

Lost or stolen cards should be reported immediately to JPMorganChase by phone at (800) 316-6056. The cardholder should then call the NSU PCard Administrator at (918) 444-2170 or the Office of Business Affairs at (918) 444-2187.

Note: The department budget is responsible for all transactions made until the bank is notified.

Change or Discontinuance of PCard

The NSU PCard Request form may be used to change default FOAPs and transaction limits or to discontinue an active PCard. This may be found on the Business Affairs website <https://procedures.nsuok.edu/Portals/6/Forms/Purchasing-Card-Request-Form.pdf>. It is not possible to change the cardholder name on an existing PCard. A new request form must be submitted.

Acknowledgement and Agreement

By signing below, I acknowledge that I have read and agree to the terms and conditions of this document. I certify that as a participating cardholder of the NSU Purchasing Card program, I understand and assume the responsibilities listed above.

Cardholder Signature

Printed Cardholder Name

Date