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- Close and cancel cards in the banking system, as necessary
- Monitor the termination list received from HR to identify cardholder accounts that should be closed and close them
- Place cards on hold for extended leave periods that are greater than one month (i.e., furlough leave; Family Medical Leave when employee is unable to work; unpaid leave of absence). Does not apply to faculty fellowship leave or sabbatical leave; exceptions for other situations when university duties continue during an extended period of absence



- The cardholder is responsible for adequately substantiating all transactions on their university payment card. This includes providing a clear business purpose, the correct account number to charge, and any other documentation necessary to adequately document the charge (ex., such as an agenda and attendees of a business meeting). See section 8.4 for additional details.
- All card transactions must be verified in Concur within 28 calendar days of the transaction post date. The cardholder can delegate updating their transactions in Concur to another employee; however the cardholder is still responsible for the transactions charged to the payment card and for providing all necessary documentation to the delegate to update the transaction in the system in accordance with policy within 28 days of the post date in Concur.
- Cardholder cannot pyramid their transactions to circumvent card limits (e.g., dividing a purchase into two or more transactions to avoid the limits associated with the card being used).
- Cardholders cannot receive cash advances of any form using a university payment card.
- Cardholders are responsible for resolving discrepancies and ensuring credits are received as necessary.
- Cardholders may not receive cash back or in-store credits for any refunds or exchanges. Such amounts must be credited back to the university payment card. If the supplier mistakenly issues a refund check, it must be submitted to the Cashier's Office within five calendar days of receipt by the cardholder.
- The cardholder should ensure that Ohio sales tax is not paid on purchases, when required. See section 7.5 for information on Sales Tax.
- If grant or foundation funds are being charged, cardholders are responsible for seeing that all granting agency or foundation account spending guideline requirements are met. Charges must be reasonable, allocable and allowable to the specific grant.
- Ohio ethics law and the related statutes generally prohibit public officials and employees from

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until the new cycle begins.



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Single transaction limits can also be adjusted using Bank of America’s Exact Override feature. To use this feature the request sent through Finance Customer Card would need to give the EXACT amount of the transaction to be processed, ~~per the 2018 F.A. (04.06.18) Cap (12-0.6.097 (0749659)(04.7r(00)sp-13v))14.3 (in(0)2.F197~~



5. TRAVEL CARDS

The Travel Card is the preferred payment method for all purchases of University travel, booking and other business entertainment expenses in accordance with Policy [41.121 Reimbursement for Official Travel and Entertainment](#).

Note: that the preferred method for payment of airline tickets is the Corporate Travel

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vehicle repair, etc.) – such services almost always come with some sort of agreement or contract that requires review by Purchasing Contracts Office

- Radioactive materials (contact Environmental Health and Safety Office for details, questions or assistance)
- Weapons or ammunition
- Donations (which are strictly prohibited with public dollars)
- Fuel for privately-owned vehicle or aircraft (reimbursement is based on federal per diem rates)
- Modifications to building structures (e.g., labor, installation fees, mechanical or electrical reports, etc.)

7.4. Restricted Use

These items may be allowable on the card, if you follow and abide by the outlined process. You should attach required documentation as part of the substantiation. Please see the [Pcard Procedure](#) Ø

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8.2. Establishing Concur Default Accounts

Pcard default account numbers are stored in Oracle for each cardholder. These default accounting strings can be changed by the planning unit Chief Financial and Administrative Officer (CFAO) or designee in Oracle (see the eBiz - [Concur Default Cost Center Quick Reference Guide](#) for instructions). The default account should be either the cardholder's main departmental account number or the account number most often charged. It is advisable to not use a grant account number as the default account number (those Award values starting with a 1, 2, or 3) for a cardholder. However, if a department chooses to do that, they need to ensure they have appropriate controls in place (particularly when transactions are reviewed by the financial approver) to ensure that charges to the grant account are allowable in accordance with the sponsors spending guidance and Uniform Guidance.

8.3. Itemized Receipt

Pcard purchases must be supported by **itemized** receipts, which list the items purchased, the dollar amount of each item, and the total amount of each transaction. Internet orders require a copy of the order that itemizes all costs. (Exceptions apply for some types of business travel transactions if the expense is less than \$75. See Policy [41.121](#), "Reimbursement for Official Travel and Entertainment," for details.)

An itemized receipt is defined as an invoice, cash register receipt, sales slip, or packing slip which contains the following information:

- Business/Vendor Name and location
- Date of Purchase
- Description of items purchased
- Price of each item purchased
- Total amount of purchase
- Method of payment (sometimes is included but not always)
- Attach the packing slip (if available)

Electronic copies of receipts are acceptable. Handwritten receipts must be signed by an employee of the supplier. If the cash register tape does not itemize what was purchased, this should be legibly written on the tape so that an adequate description is provided for what was purchased. If you have a packing slip you should also attach that as backup to the purchase.

Tips for ensuring you have itemized receipts for yo



Example	Documentation Required	Comments
Goods	Itemized receipt that shows the date of purchase, an itemized list of the goods purchased, with dollar amounts and the name and location of the supplier	All purchases must be in compliance with University Purchasing policies (Generally those that start with "55"); University Spending Guidelines and any other relevant University policy associated with the purchase
Business Meeting Meal	Itemized receipt for the meal showing the date of purchase, itemized list of meals/beverages purchased, with dollar amounts and the name and location of the supplier; attach a copy of the business meeting agenda; list the participants of the business meeting	Remember to follow University Spending Guidelines when having business meetings; An itemized receipt does not include the credit card slip that the cardholder signs (the credit card slip does not provide the itemized detail to adequately document the purchase)
Professional Dues or Membership	Itemized receipt showing the date of the purchase, the amount paid, the supplier name, and a description of what was paid (preferably one that includes the effective start and end dates of the purchase)	Follow University Spending Guidelines as it relates to memberships and dues; Policy 03.020 Payment of Memberships and Dues in Selected Organizations
Equipment	Itemized receipt showing the date of purchase, the itemized detail of the equipment purchased, with dollar amount and the name and location of the supplier	Follow Policy 19.054 Equipment Inventory Control and be sure to list



Type of Expense	Adequate Business Purpose	Inadequate Business Purpose	Comments
Purchases	Copy paper and ink pens for English department office supply inventory	Office supplies	Remember, office supplies should be purchased through BobcatBUY whenever possible

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Payment Card Procedures

9. APPROVING REPORTS

In addition to verifying that required information is included,

Approvers have nine (9) calendar days to approve the report in Concur once Qq1-0.8 7 (d)-11.604 TTd()TjinationC2a



Policy Violation	If the Approver or CFAO become aware of the violation they must:
<p>Late submission of report (28 CALENDAR DAYS + 9 CALENDAR DAYS FOR APPROVAL) in Concur after Concur posted date.</p> <p><i>Faculty with limited availability due to travel associated with research or student engagement activities may seek exception from CFAO who will then communicate to Finance</i></p>	<p>Finance receives notifications from Concur. No action needed.</p>
<p>Missing itemized receipt (except certain travel less than \$75 as defined Policy 41.121 Reimbursement of Official Travel and Entertainment)</p>	<ol style="list-style-type: none"> 1) Ask the cardholder to provide the information/attach it to the Concur transaction 2) If the cardholder cannot produce the required itemized receipt they need to document the policy violation on the transaction in Concur and 3) Report the policy violation by sending the information to financecustomercare@ohio.edu so the violation can be logged on the cardholder record and in Concur.
<p>Personal use - Accidental or Intentional</p>	<ol style="list-style-type: none"> 1) Request reimbursement be made to the University from the cardholder and ensure that this occurs 2) Make note of the policy violation and the reimbursement information in Concur 3) Notify financecustomercare@ohio.edu of the policy violation so that it can be logged on the cardholder record.
<p>Professional Services without prior Purchasing approval of terms & conditions</p>	<ol style="list-style-type: none"> 1) Document the violation on the transaction in Concur and 2) Report the policy violation by sending the information to financecustomercare@ohio.edu so the violation can be logged on the cardholder record.
<p>Pyramiding - splitting a large dollar transaction into smaller amounts to circumvent card limits</p>	<ol style="list-style-type: none"> 1) Document the violation on the transaction in Concur and 2) Report the policy violation by sending the information to financecustomercare@ohio.edu so the violation can be logged on the cardholder record.

Software Purchases without prior OIT approval of use case and Purchasing approval of terms & conditions

- 1) Document the violation on the transaction in Concur and
- 2) Report the policy violation by sending the



<p>Policy Violation</p>	<p>If the Approver or CFAO become aware of the violation they must:</p> <p>violation can be logged on the cardholder record. * Software purchased without going through the appropriate review process may need to be reimbursed b</p>
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If the Departmental Card is not returned by the designated date, the CFAO must follow up in writing immediately with the user to return the card. If the user is unresponsive, the CFAO should have the card placed on hold until it can be safely returned to prohibit unauthorized transactions.

REPEATED VIOLATIONS ON A DEPARTMENT CARD (REGARDLESS OF INFRACTION TYPE) WILL CAUSE THE DEPARTMENT CARD TO BE CLOSED. THIS INCLUDES NOT RECONCILING TRANSACTIONS IN A TIMELY MANNER. THE CFAO MUST ENSURE THAT THEIR PLANNING UNIT IS IN COMPLIANCE WITH ALL PCARD POLICIES AND PROCEDURES WHETHER THEY PERTAIN TO INDIVIDUAL OR DEPARTMENT CARDS.

11.2.2. Card Custodian

The Card Custodian is identified in Concur as the cardholder. The Custodian needs to be administratively responsible for the Card, maintaining the Card Tracking log, reconciling all transactions on the card, and advising users on all purchasing and p-card policies and procedures. Specific duties include:

- Must store both the Department Card and the Card Tracking Log in a secure place.
- May transfer the custody of the Department Card to department users via the Tracking Log.
- Must maintain the Card Tracking Log in the department for four (4) years from the last date of activity on the log, as required by the retention policy for all P-Card related documents. These logs will be subject to random audits by Internal Audit or Finance to ensure proper recording of card activity.
- Is responsible for reconciliation of all transactions and ensuring receipts and all required supporting documentation is collected and entered into Concur, in accordance with policy.
- Has the authority to deny usage of the card, particularly if they are aware that the card will be used for something unallowable under University policy.
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documentation (i.e, business purpose, account information, list of participants, agendas, etc.) to the Card Custodian upon return of the Department Card.



13. RESOURCES

The Payment Card website (www.ohio.edu/finance/pcard) contains links to policy and procedures related to the Payment Card program. This includes links to the training program, as well as, job aids, banking information, and relevant FAQs.

14. LOG OF CHANGES TO PROCEDURES

Date of change	Description of Change	Updated Sections
4/5/2022		

