

Northeastern State University Purchasing Card Policy

<p>Approved by: Northeastern State University Executive Cabinet</p> <p>Responsible Official: Purchasing Department Phone: (918) 444-2170 Email: Purchasing@nsuok.edu</p> <p>Forms: Purchasing Card Request Form Food Purchase Documentation Form</p>	<p>History: Approved—December 16, 2025</p> <p>Related Policies: Purchasing Policy Travel Policy RUSO Policy 2.3.1</p> <p>Additional References: P-Card Training</p>
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Policy

The NSU purchasing card (P-Card) policy is designed to work in conjunction with the NSU Purchasing Policy and the NSU Travel Policy. It is the cardholder's responsibility to ensure all purchases made on their P-cards are in compliance with these, and all other applicable policies and state statutes. The guidelines set forth by the Regional University System of Oklahoma Board of Regents (RUSO), the Oklahoma State Regents for Higher Education (OSRHE), the Office of Management and Enterprise Services (OMES), Oklahoma State Statutes, as well as Northeastern State University policies govern when and how purchases are made.

The P-Card is authorized for university purchases only. Personal use is strictly prohibited. The cardholder is responsible for obtaining and retaining receipts and or appropriate documentation for all purchases.

Although suppliers may accept the P-Card for prohibited purchases, it is the responsibility of the cardholder to avoid these purchases. Abuse of the P-Card may result in revocation of the card and appropriate disciplinary action.

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.

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Rebates, rewards, points, cash back, and gifts with purchase may not be used for personal gain.

New and Renewal Purchasing Cards

Purchasing cards (P-Cards) are issued to eligible full-time employees only. Student workers, part-time, graduate assistants, graduate teaching assistants, and graduate student workers and temporary employees are not eligible to receive a P-Card. P-Cards must be requested using the NSU P-Card Request form, which requires the signature of the Approving Manager and Department Head. The card will not be issued to the cardholder until appropriate P-Card and Travel training along with the signed policy acknowledgment statement has been completed.

P-Cards are automatically renewed and new cards are mailed to the purchasing office before the current card expiration. Cardholders will be required to attend P-Card and Travel training when cards are renewed and before they are re-issued to the cardholder.

P-Cards that have no activity in the span of a year, may be suspended or terminated.

Purchasing Card Spending Limits

Each cardholder is assigned single transaction and monthly limits based on anticipated usage; these limits are established on a departmental basis. Single transaction limits may not exceed \$2,499, monthly limits may not exceed \$10,000.

Temporary limit increases can be made under certain circumstances, any request for a temporary limit increase will be submitted to the purchasing department for review. Requests will need to be submitted with a brief justification for the increase; a temporary increase will also require authorization from the cardholder's approving manager.

Tax Exempt

Purchases made by Northeastern State University within the State of Oklahoma are tax exempt, this applies to all State, County, and City taxes. Some Lodging, Occupancy, Tourism, and Tribal Taxes are considered separate from the aforementioned types, we are required to pay these taxes if charged.

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NSU's sales tax exempt number is 911898417, additional tax-exempt related documentation can be provided by the purchasing department upon request. 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 will be responsible for reimbursing the University for the amount of tax on the expenditure if a credit has not been issued by the vendor within 90 days from the transaction date.

Prohibited Actions

Prohibited Actions include but are not limited to the following:

- Split Purchases,
 - A split purchase is a purchase that is divided or split with the intent of evading University/RUSO/State Purchasing Policy and or the cardholder's single transaction limit.
- Advance payment for goods or services.
- Sharing your P-Card or P-Card number.
- Allowing a vendor to store your P-Card number for auto pay or any other purpose.
 - This would include the card number being saved in apps, websites, etc.
- Signing Contracts, representing the University.
- Shipping to your home address.
- Paying Existing Invoices
 - Purchases utilizing the P-Card are for point of transaction sales.
 - Products or services paid for AFTER receipt, should be encumbered Prior to the products or services being provided.

Prohibited Purchases

Prohibited Purchases include but are not limited to the following:

- Alcoholic beverages
- Cash advances
- P-Card Fees
- 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

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- Memberships (individual)
- Personal purchases
- Phone cards
- Postage or stamps (Except purchases from NSU Mail Services)
- Tobacco products
- Moving Expenses (must have a purchase order in place, or coordinate with purchasing)

Allowable Purchases

The following may be an allowable P-Card purchase but, may require documentation in addition to the receipt retained:

Travel

The P-Card may be used for registration, airfare, baggage, ground transportation and tips (up to 20%), parking fees, toll fees, and lodging related to travel, provided all expenses are in compliance with NSU Travel Policy.

Meals and refreshments

Food purchases by university accounts require the Food Purchase Documentation Form, the form must detail the public purpose served by the purchase and must have the appropriate signatures.

Tips on meals when not on travel status is permissible and may not exceed twenty percent (20%). If the cardholder is on travel status and or eligible for per diem, the P-Card may not be used to cover personal meal expenses but may be used to cover student meals.

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.

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.

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.

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Purchasing Card Procedures

Receipts and Documentation

Receipts and any supporting documentation for all purchases must be acquired by the cardholder and retained by the department, these must be retained for a period of 7 years.

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.

Note: Examples of supporting documentation are as follows; travel claim documents, food forms, memos, quotes, etc.

Cardholder Expense Reports

Each cardholder is responsible for properly coding each expense with the correct FOAP.

The expense report should be printed and approved by the cardholder and their direct supervisor (Expenses using grant funds, must have grant office approval and signature); 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.

Signed expense reports, associated receipts, and all other pertinent documentation must be retained by the department for seven years.

A copy of the expense report must also be sent to purchasing@nsuok.edu for high level review, receipts and additional documentation must be provided to the purchasing office upon request for further review or audit. All expenses must be coded by the end of each cycle, or no later than the deadline established for each cycle. An email notification is generated and sent out each cycle with the coding deadline.

Failure to code expenses by the deadline will result in expenses being default coded, it is then the responsibility of the cardholder to submit an accounting correction form to the accounting department to correct FOAP information.

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Disputed Transactions

In the event of an erroneous charge, the cardholder must contact the merchant and attempt to resolve the issue. The communication should be documented in writing and include the date, persons involved, a brief description of the issue, and the outcome.

If the cardholder is unable to resolve the dispute with the merchant, a dispute may be filed by calling JP Morgan (800-316-6056), the purchasing office should be notified of the dispute if escalated to JP Morgan.

Lost or Stolen Cards

Lost or stolen cards should be reported immediately to JP Morgan Chase by phone at (800) 316-6056. The cardholder should then call the NSU Purchasing at (918) 444-2170. Note: The department budget is responsible for all transactions made until the bank is notified.

Change of Cardholder Information

It is the cardholder's responsibility to notify the Purchasing office when changes need to be made to a cardholder's information.

An NSU P-Card Request Form should be submitted when changes such as, updating default FOAPs, or increasing/decreasing transaction limits need to be made. NOTE: It is not possible to change the cardholder's name on an existing P-Card. A new request form must be submitted.

P-Card Program Compliance and Actions

Failure to comply with P-Card policy or other pertinent policies or statutes associated with the P-Card program, may result in suspension, loss of P-Card privileges, or other disciplinary action as outlined below.

Default Coding

If a cardholder is default coded 3 times within a rolling 12-month period, P-Card spending limits will be reduced by half pending completion of official P-Card training.

If a cardholder is default coded 3 times within a rolling 12-month period after they have had P-Card limits reduced and completed additional training,

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a request will be sent to the cardholders VP to approve suspending cardholder privileges for one month.

If a regular pattern of default coding persists after suspension, the cardholder's privileges will be reviewed as to whether the cardholder should continue to have p-card privileges going forward. A recommendation and request for approval will be sent to cardholder's VP.

Cardholder Prohibited Purchases and Actions

Cardholders who are found to have used their p-card for prohibited purchases, or have committed prohibited actions, will be provided corrective training, they will also be required to review and resign the P-Card policy.

If prohibited purchases or actions are identified after corrective training is given, P-Card spending limits will be reduced by half pending completion of official P-Card training.

If a prohibited purchase or action is identified going forward, a request will be sent to the cardholder's VP to approve suspending cardholder privileges for one month.

If an infraction is identified after the cardholder has been suspended on three separate occasions, the cardholder's privileges will be reviewed as to whether the cardholder should continue to have p-card privileges going forward. A recommendation and request for approval will be sent to cardholders VP.

Incomplete/Missing Documentation

Cardholders who are identified as having missing or incomplete receipts/documentation will be provided corrective training regarding record retention.

If a cardholder is found to have missing or incomplete receipts/documentation for a transaction that took place after the initial identification and corrective training, P-Card spending limits will be reduced by half pending completion of official P-Card training.

If cardholder is found to have missing or incomplete documentation going forward, a request will be sent to the cardholder's VP to approve suspending cardholder privileges for one month.

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If a regular pattern of missing or incomplete documentation persists after suspension, the cardholder's privileges will be reviewed as to whether the cardholder should continue to have p-card privileges going forward. A recommendation and request for approval will be sent to cardholders VP.

P-Card Audit

All cardholders are subject to regular internal and intermittent external audit. Failure to respond to audit requests, or failure to provide requested documentation in a timely manner will be considered non-compliance.

Cardholders will comply with direction given for correcting opportunities identified during audit, including but not limited to, training, university reimbursement, etc.

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.

P-Card Training Date

Travel Training Date

Printed Cardholder Name

Cardholder Signature

Date