NORTHERN OKLAHOMA COLLEGE

PURCHASING CARD PROGRAM(PCARD) GUIDELINES

July 2026

PREFACE

Northern Oklahoma College (NOC) uses a commercial purchasing card (PCard) to facilitate the acquisition of goods and services needed for conducting official College business. This manual is intended to provide guidance to ensure NOC complies with State Statutes and College Policy and Procedures.

Table of Contents

PCard Program Contacts

PCard Administrator & Compliance Accountant: Riley Barrick

109 Vineyard Library - Admin Building 580-628-6235
Tonkawa OK 74653 riley.barrick@noc.edu

The PCard Administrator is responsible for management of the purchasing card program. This includes assisting departments in determining how to use the PCard to fit its needs, planning and coordinating training, customer service, processing PCard request forms, processing changes in cardholder information, assisting with disputed transactions and transaction review.

The Compliance Accountant is responsible for desktop and field audits, including planning and scheduling reviews of departmental internal controls and transaction details. Also included are addressing compliance issues with departments and making recommendations for improvements.

JP Morgan/Chase

The Purchase Card contract was awarded to JPMorgan. For questions about your PCard or to discuss denied purchases, call (800) 316–6056.

How to Get a PCard

Eligible employees must complete PCard training and submit the required forms to the Purchasing Department to receive a PCard.

Eligible Employees

Cardholder must be a Northern Oklahoma College full-time, permanent employee (.75 FTE and above) – Exceptions to this policy may apply and will be reviewed on a case-by-case basis.

Required Forms

The required forms and instructions for applying for a PCard can be obtained from the PCard Administrator. Once completed, the forms must be submitted to the Purchasing Department for processing.

1) Application Form for PCard and PaymentNet User Access
   - Must be signed by cardholder or user, supervisor and appropriate administrator.
   - Administration will establish spending limits for each cardholder. (Refer to Card Spending Limits on Page 7).
2) Conflict of Interest Form
   - Documents any outside financial interest, which may affect purchasing decisions.
   - Cardholders must fill out a new form each year or when an interest becomes reportable and return it to the Purchasing Department.
3) Employee Agreement Form

Training

<u>Initial Training</u>

All cardholders and approvers must complete training before a card will be issued and access granted to PaymentNet.

<u>Refresher Training</u>

All cardholders must complete refresher training every two years to retain their PCard. Refresher training will be provided during the Fall Inservice Week occurring in August and Spring Inservice Week occurring in January.

Issuance of PCard

The PCard is issued by Northern Oklahoma College in coordination with J.P. Morgan. The PCard will include the institution's name, the cardholder's name and a unique individual 16-digit account number. All cards will be shipped to the PCard Administrator.

Security

Safeguard the Card

The cardholder is responsible for safeguarding their assigned PCard and account number at all times. To prevent unauthorized use and limit the potential for fraud, the cardholder should use the security measures outlined below:

- Keep the PCard and account number in a secure location and safeguard it. The Purchasing Department can store your PCard in a vault in the Department of Financial Affairs upon request.
- Do not loan or share the PCard or its number with others, including co-workers. Sharing may result in card revocation.
- Do not share your logon credentials for any PCard-related program with any other individual.
- Immediately, upon discovering a PCard is stolen, the cardholder must notify J.P. Morgan at 800-316-6056. Outside the U.S., visit https://accessportal.jpmorgan.com/jpmcp-cm/content/jpm-cp/jpma/public/en_us/contact-us.html for country specific phone numbers. These phone numbers are available 24 hours per day. The bank will block the use of the card, and a replacement card will be issued. If fraudulent charges have appeared on the card, the cardholder will be asked to sign an affidavit confirming which transactions are fraudulent so a credit can be issued for those charges. The department budget is responsible for all transactions made until the bank is notified.

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 by the credit card industry to every business that applies to accept credit cards. The code corresponds to the type of business or service the company offers. NOC prohibits the use of PCards for certain types of goods and services; therefore, the Finance Department has defined groups of unallowable MCC codes and will restrict PCard use at those merchants.

Card Spending Limits

Administration will be responsible for establishing spending limits for each cardholder and will be in-line with the cardholder's duties and expected spending.

- Employees
    - Monthly Cycle Limit shall not exceed $5,000.
    - Single Transaction Limit shall not exceed $2,000.

Limiting Exposure to Fraud

<u>Leave of Absence / Card Suspension</u>

If a cardholder will be away for an extended time (i.e. 30 days or greater), the department will be responsible for contacting the PCard Administrator. The card will be placed in suspension to protect against loss and fraudulent charges. Upon return, the department should contact the PCard Administrator, and the card will be restored to previous limits.

<u>Card Spending Limit Recertification</u>

Card limits should be consistent with the spending need of the cardholder. Having excessive available credit increases the amount of potential loss should the card be compromised.

- Cardholder limits may be reviewed annually to determine whether actual usage is consistent with assigned spending limits.
- If usage is consistent with the spending limits, there will be no change to the card limits.
- If usage is not consistent with the spending limits, the PCard Administrator will recommend an adjustment to the card limits or recommend an inactive card be cancelled.

Using the PCard

Decision to Use PCard

- Review the lists of prohibited and restricted purchases to ensure the purchase is allowable.
- Be sure the total amount will not exceed the single transaction or cycle limits.

Methods of Purchasing with a PCard

As with any credit card, the PCard may be used to purchase over the counter, by mail, phone, fax, and through the Internet.

- Verify no sales tax is included for purchases made in Oklahoma. NOC is not exempt from tax in other states. 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 college for the tax amount if a credit has not been issued by the vendor withing 90 days from the transaction date. The NOC Tax Exemption Permit is located on the MyNOC Portal in the Employees tab on the Forms & Policies section in the Miscellaneous group.
- Some out-of-state, online vendors collect Oklahoma tax. Work with the merchant to make a tax-exempt purchase; otherwise, the PCard must not be used for the transaction.
- Use a reputable merchant and ensure Internet purchases are made from a secure site.
- Obtain a complete, itemized receipt and any supporting materials. If purchasing through the Internet, it may be necessary to take screenshots of the order or confirmation.

- The use of mobile wallets is not approved for use. Cardholders are prohibited from adding a card to any payment applications on a mobile device such as Apple Pay, Google Pay, Samsung Pay, etc.

Delivery Address

- Items purchased with the PCard should always be delivered to a College address.

Card Denied

- Cardholder should contact J.P. Morgan at the phone number on the PCard. The bank can provide the reason it was denied. The bank may request the address or phone number listed on the PCard application or the verification code(birthdate MMYY or Mother's Maiden Name).
- Cardholder can also check the Authorization Log in the PaymentNet system to determine the reason the transaction was denied.

Returns, Damaged Goods, and Credits

- It is the cardholder's responsibility to 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, you may have to pay the restocking fee. A PCard may be used to pay this fee provided it does not violate policies.
- Request a credit receipt for returned items if possible.
- Be sure the credit is posted to your card.

Resolving Disputes with Vendors

- Accounts Payable will make timely payment to J.P. Morgan for all credit card purchases without regard to individual discrepancies in transaction billings.
- 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 by contacting J.P. Morgan.

Card Maintenance and Management

Canceling a PCard

- PCards are the property of NOC.
- Upon termination, transfer, or retirement, the card must be surrendered to the Purchasing Department, where the card will be destroyed.
- The card must be surrendered upon the request of the cardholder's supervisor, departmental administration or the PCard Administrator.

Card Expiration/Renewal

Prior to a PCard's expiration date, the bank will issue a replacement card and send it directly to the PCard Administrator.

Defective PCards

PCards may be replaced when defective or mutilated. Contact the PCard Administrator for assistance. The damaged card will need to be returned to the Purchasing Department to be destroyed.

PaymentNet

PaymentNet is the internet-based platform supplied by the J.P. Morgan. PCard transactions feed into PaymentNet, which enables users to approve, reconcile and oversee spending. The College has developed a hierarchy of cardholders and approvers in the system; which allows PaymentNet to route purchases through a predefined workflow. In general, once a purchase is made and posts to PaymentNet, the transaction routes to the cardholder and then to the appropriate approvers for review and sign off. For instructions and other reference material, go to: https://www.paymentnet.jpmorgan.com/help/pa/PaymentNet4.html.

PaymentNet Role Eligibility and Responsibility

Cardholder

- Cardholder is an authorized purchasing agent for the College.
- Being issued a PCard does not imply prior approval of all purchases. The cardholder must follow applicable NOC Purchasing policies and procedures, departmental procedures, and any departmental pre-approvals.
- Must be a full-time, permanent NOC employee designated by the Vice President or Division/Department Head to execute purchases – exceptions must be approved by the President.
- Accept responsibility for ensuring unallowable, prohibited, or restricted items are not purchased. Abuse of the PCard will result in revocation of the card and appropriate disciplinary action.
- Ensure appropriate documentation, including the original receipt is received and turned in for each purchase.
- Must not purchase from friends or family, from a company owned by any College employee, or from companies where the cardholder has a financial interest.
- Must not accept gifts or gratuities from any merchant when offered, or appears to be offered, to influence the cardholder's decision regarding a purchase.
- Must protect the PCard and its number. The cardholder is the only person authorized to make purchases with the card or its 16-digit number. If a department head would like for their

Administrative Assistant to have access to a PCard, a separate PCard must be issued to them. Administrative Assistants are not authorized to use other personnel's PCards.

- Contact the bank and email the PCard Administrator if card is compromised or stolen.
- Department is responsible for notifying the PCard Administrator if there are changes to card information; including but not limited to name, credit limit, default chart/fund, etc.
- Transaction Processing in PaymentNet
    - Review and sign off on transactions within three business days of the initial transaction date.
    - Verify transactions are legitimate and in compliance with policy and procedures.
    - Enter a description and business purpose in the description field. Update the chart/fund and account numbers if required. Cardholder is responsible for selecting their appropriate department budget code when entering the expenses.
    - At the end of each billing cycle, reconcile receipts and supporting documentation with transactions in PaymentNet and forward the materials to Accounts Payable. The receipts and supporting documents are due on the first business day of each month.

Approvers

- Full-time, permanent NOC employee designated by the Vice President or Division/Department Head.
- Should have knowledge of what an appropriate, reasonable, necessary, and legitimate transaction for the cardholder and department should be.
- Should review cardholder transactions and question any purchase for which the business purpose is unclear and notify administration of any purchase appearing to be questionable.
- Report violations to the cardholder, department administration, and the PCard Administrator. Discussions should be documented, and materials attached to the receipt. Failure to do so may result in disciplinary action up to and including termination of employment.
- Update account number in PaymentNet, if needed.
- Sign off on the cardholder's transactions in PaymentNet.

Purchase Validation

Receipt Requirements

The cardholder is responsible for obtaining original receipts, packing slips, and other required documentation from the merchant to support each purchase. Receipts should include:

- Date
- Merchant Name
- Itemized list of purchases
- Itemized pricing
- Total, including shipping and handling

Original packing lists and any other shipping documentation should be sent to Accounts Payable with the official receipt.

Lost Receipts

If a receipt has been lost, the cardholder must contact the merchant and request a duplicate receipt. If a purchase was made online, the cardholder may be able to obtain a receipt from an order history or order status tab on the merchant's website. Cardholders will be personally responsible for repayment to NOC for any undocumented purchases. Repeated loss of receipts may be grounds for disciplinary action or cancellation of the PCard.

Billing Cycle

Billing cycle dates usually run from the first day of the month to the first day of the following month. If the first 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 post until the next billing cycle.

Validation Process

The bank receives transactions daily and routes them electronically through the PaymentNet system to the cardholder and approvers. Cardholder must provide receipts and other required documentation and submit it to the approver. Transactions must be reviewed by all parties within three business days of the initial transaction date.

Account Number Changes

All account number changes must be completed in PaymentNet no later than seven calendar days after the end of a billing cycle.

Record Retention

Location of Original Records

Original PCard records shall be maintained in the Purchasing/Accounts Payable department and will be made available for review at any time. Supporting records shall include, but are not limited to, receipts, invoices, packing slips, dispute documents, or any pertinent materials in paper or electronic form.

Length of Retention

PCard records must be retained in the Purchasing/Accounts Payable department for seven years, then may be destroyed, provided all audits have been completed and all applicable audit reports have been accepted and resolved by all applicable federal and state agencies and provided no legal actions are pending. If legal action is pending, records may be destroyed two years after exhaustion of all legal remedies, provided records meet all stipulated retention requirements.

Cardholder and Departmental Compliance

Compliance Reviews

The Financial Affairs/Controller offices may conduct on-site compliance reviews of departmental PCard purchases as necessary in order to determine compliance with NOC policies and procedures and PCard guidelines, all required documentation is present, and purchases are appropriate.

PCard Violations

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 College.

Prohibited and Restricted Goods and Services

Certain types of purchases are prohibited by the State of Oklahoma and may not be purchased with a PCard.

Ref.	Subject	Information
1	Alcohol	Prohibited.
3	Back Orders	No charges should be incurred for back orders. Charges may only be posted for items received by the College or shipped from the merchant's dock. (Reference: Oklahoma State Statutes 74 O.S. § 85.44B.)
4	Cash, Cash Advances, Automated Teller Machine (ATM) Transactions	Prohibited.
5	Clothing and/or Uniforms for Employees	Before purchasing employee clothing, a Clothing and/or Uniforms to be Provided to Employees – Request for Determination of Taxability Form must be completed by the department. The form can be found at https://adminfinance.okstate.edu/avpaf/exceptionsforms-guidelines.html. Only clothing and/or uniforms determined to be non-taxable as a fringe benefit may be purchased by PCard. The form must be kept with the receipt.
6	Convenience Fees aka Credit Card Fees, Upcharges, etc.	Not allowed on PCard except where there are specific contractual arrangements with NOC to do so.
7	Data Plans	Allowed for College-owned devices. The Telecom Department may be able to assist with better rates and services.
8	Decorations	Not allowed on the PCard.

9	Deposits and Prepayments	Prohibited. Violates State statutes. See separate sections for subscriptions, registration fees and lodging deposits. (Reference: Oklahoma State Statutes 74 O.S. § 85.44B.)
10	Donations	Prohibited.

11	Employee Service and/or Incentive Awards	Not allowed on PCard. Must be processed on a requisition. This includes, but is not limited to, plaques, trophies, framing, certificates, etc.
12	Employees or Immediate Family, Purchases from	Prohibited on the PCard. Cardholders may not purchase from themselves or a member of their immediate family or realize personal gain on a transaction. Any purchase from any company owned by any College employee must be bid.
13	Equipment / Fixed Asset ≥$5,000	Prohibited as credit limits have been set to < $5,000

14	Food and Food-Related Items	Food purchases not in compliance with the following food guidelines, must have a letter of approval from the Cardholder's respective Vice President prior to making the purchase. The letter must be attached to the corresponding receipt. Tips are limited to 20%. Food and food-related items may only be purchased: 1. For food service or food sales areas <u>or</u> 2. When specifically included in a grant or contract budget and approved by a sponsoring agency, <u>or</u> 3. When required for an instructional and/or research purpose, <u>or</u> 4. When participants pay a fee and the documentation specifically indicates the fee will cover the food/meal, <u>or</u> 5. When all conditions of the Office of Management and Enterprise Service's Policy on the Payment for the Purchase of Refreshments are met. a. MEETING REFRESHMENTS – OMES Policy: Light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drink, etc.) used as refreshments and required in connection with meetings or similar type activities held/conducted for and in the interest of the general public. May also include related service items (e.g., disposable plates/flatware, stirrers, sweeteners, etc.). b. NOTE: Meetings as used in this definition do not include those activities and functions related to or associated with the day-today internal operations of an agency (e.g., staff meetings, staff retreats, employee training sessions/seminars, etc.). Inappropriate purchases of coffee and other refreshments outside of the "Refreshment Policy" listed above could be considered purchase of gifts under prohibited acts. <u>Written justification, stating how the food falls within the food guidelines shown above, is required for each food purchase.</u>
	Food (Cont'd)	<u>Justification and any necessary supporting documentation must be attached to the corresponding receipt. Remember, you may be asked by an auditor and/or reporter how and why you justified the purchase</u>.
15	Food and mileage while in travel status	Prohibited on PCard

16	Gasoline / Fuel .	• Personal vehicles – Prohibited. Request reimbursement on a travel claim. • College vehicles – Prohibited. Use the gasoline credit card provided in the automobile. • Equipment such as lab and lawn equipment – Fuel is not prohibited on PCard; however, can assign a fuel card to any department-owned equipment or gas can. • Rental Car – May be allowed. See page 25. • Gas Cans – Fuel is not prohibited on PCard; however, can assign a fuel card to any department owned equipment or gas can.
17	Gifts in Any Form, including gift cards and gift certificates	Prohibited. Violation of State statutes. (Reference: Const. Art 10, Sec. 14 & 15 and A.G. Opinion 79-078, 79-263, and 82-071.)
18	Grants and Contracts, Purchases on	Purchases made by PCard on a grant or contract account must comply with the terms and conditions of the award, award budget, and all NOC policies and procedures. Purchases must be made within the appropriate time frame of the award. If a sponsored account supports any purchase that is otherwise restricted (i.e. food), upon request, the cardholder must provide a copy of the approved grant or contract, the approved budget, and the page describing the otherwise unallowable purchase. As a part of the documentation maintained for food purchases for meetings, luncheons, etc. allowable under the grant or contract, the cardholder should maintain the receipt for the purchases, dates of the meeting, and a list of attendees. The agency award requirements will dictate record retention requirements. Any PCard purchase determined by audit, or otherwise, to be unallowable on a grant or contract, will be transferred to the employee's departmental chart/fund.
20	In-State Sales Tax	Prohibited.

21	Insurance	Prohibited.
22	Items that do not Serve a Business Purpose	Prohibited. Includes, but is not limited to, flowers, candy, meals, greeting cards, health care items, etc.

23	Late Fees	Not allowed on PCard. Invoices including late fees must be paid on a requisition.
24	Memberships	• <u>Personal/Individual Memberships</u> – Prohibited. Violates State statutes. May be allowable if documented as transferable to another College employee. (Reference: A.G. Opinion 63-247, 79-038, 80-059 and 80-261.) • <u>Institutional Memberships</u> – Permitted but must specifically indicate it is institutional, and the complete name of the organization must be identified. Must be approved by the Assistant Vice President of Business Financial Affairs before purchase. (Reference: A.G. Opinion 63247, 79-038, 80-059 and 80-261.) • Amazon Prime memberships are prohibited. • Sam's Club memberships are prohibited.
25	Moving Expenses, Personal / Individual	Prohibited on PCard. May have taxability issues and must be processed on a requisition.
26	Personal Purchases	Prohibited on PCard. Must not be used, under any circumstances, to purchase items for personal use.
27	Postage Stamps	Prohibited on PCard. Reference: Oklahoma State Statutes 74 O.S. § 90.1).
28	Rebates, Rewards, Cash Back, Gifts with Purchase	Any monetary, cash or non-cash incentive, or other type of reward received as a result of an NOC purchase becomes the property of the College. If the incentive received does not serve a College purpose, the department should not take advantage of the incentive. 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.

29	Registration Fees for conferences, meetings, seminars, and similar events	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, and 2. If the registered participant cannot attend, someone else may attend in his/her place, and 3. If the conference is cancelled, NOC will receive a 100% refund. Option 2 1. Prepayment is required in order to attend the conference and 2. A purchase order is not accepted.
30	Regular Monthly Payments Greater Than $5,000 per Fiscal Year	Maintenance, lease/rental, and service agreements for office or scientific equipment totaling more than $5,000 per year are prohibited on PCard and should be processed on a requisition and a PO issued.
31	Resale, Items purchased for	Only authorized areas holding a sales tax permit may purchase items for resale.
32	Salary / Wages and/or Benefits	Prohibited on PCard.
34	Split Purchases (purchase greater than $5,000)	Prohibited. Split purchasing means dividing or failing to consolidate a known quantity of goods or services for the purpose of evading the PCard single transaction limit of $5,000. Examples include, but are not limited to, splitting between two or more: • swipes of the card, • cardholders, • projects, • PCard cycles or months, vendors, or Acct Nos

35	Sponsorships	Only allowed if we receive something in return and must be documented. Donations are prohibited.
36	Subscriptions	May only be paid one year at a time. Multi-year subscriptions are not allowed.
37	Tips	Tips are limited to 20%.
38	Trade-in's, Purchases involving	Purchases involving the trade-in of a College asset are prohibited on the PCard. Process on a requisition.
39	Travel Expenses	See the section titled 'Payment of Travel Expenses with a PCard on pages 21 – 24.
40	College Departments or College Businesses	Prohibited on PCard. Examples include, but are not limited to, College dining, mailing systems, bookstore.
41	Weapons and/or Ammunition	Prohibited. Must be purchased on a requisition.

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

Payment of Travel Expenses with a PCard

All PCard guidelines, NOC Travel Policies and Procedures, and the State Travel Reimbursement Act apply to the payment of travel expenses using a PCard. The following guidelines specifically pertain to PCard travel purchases:

Airfare and Baggage Fees

- Travel Requests must be completed and approved prior to purchase.
- PCard may be used to purchase airfare.
- Baggage fees may be charged at the time of the airfare purchase or at the airport.
- Per travel rules, no overweight, extra baggage, upgrade or seat preference charges are permissible.

Required documentation includes:

- Travel Request.
- Receipt with the vendor's name, date, total cost of ticket, class accommodation, and name of traveler.
- Airfare quote, if required.
- Any other supporting documentation.
- Documentation may be printed and maintained with PCard records or attached to the travel claim.

Lodging

Approval

A Travel Request must be completed and approved prior to purchase.

Prepayment

- When a deposit or prepayment is required, the lodging stay may be posted to the PCard in advance, provided the lodging is refundable upon cancelation.
- Documentation of the lodging establishment's cancelation policy shall be attached to the lodging receipt.
- Traveler will be held responsible for neglecting to properly cancel the lodging in time to receive the refund unless justifiable cause is documented and approved by the Assistant Vice President of Business Financial Affairs. Resultant PCard charges must be reimbursed to the College.

Room Rate

The room rate must be supported by either:

- Sponsor's announcement, agenda, brochure, registration form, and/or notice to verify designated lodging site and single occupancy room rate OR
- Printed documentation of the Federal lodging (GSA) rates for city and/or county.

- Traveler will be held responsible for any overages paid in the room rate unless justifiable cause is documented and approved by the Assistant Vice President of Business Financial Affairs. Resultant PCard charges must be reimbursed to the College.

<u>Other Taxes, Fees and Charges</u>

- No taxes should be paid on in-state lodging. Includes, but is not limited to sales tax, hotel occupancy tax, entertainment tax, city tax, etc.
- Tribal tax or tribal fee is allowed.
- Tourism Improvement Fees (TID fees) are allowed.
- Incidental room charges are prohibited
- Bell hop fees and tips are prohibited.

<u>Required documentation includes</u>:

- Travel Request.
- Itemized receipt.
- Documentation supporting the room rate, i.e., conference brochure or GSA rate.
- Hotel's cancelation policy, if a deposit or prepayment was required.
- Documentation may be printed and maintained with PCard records or attached to the travel claim.

Ground Transportation

All other travel expenses including parking, out-of-state ground transportation, etc. must have an itemized receipt, and the Travel Request must be completed and approved prior to purchase

<u>Tips</u>

Must not be greater than 20%.

<u>Ground Transportation</u> (Taxi, shuttle, Uber, etc.)

- Not allowed for in-state travel.
- If any part of the use will be personal, it must not be paid with PCard. See below for examples of personal use.
- Deposits and prepayments are not allowed on the PCard.

<u>Car Rental</u>

- Not allowed for in-state travel.
- Deposits and prepayments are not allowed on the PCard.
- Not allowed on the PCard if the trip includes both business <u>and personal</u> travel. See below for additional information on personal travel.

- Justification for the car rental is required for every purchase. See below for additional information on justification requirements.
- If driving out of state instead of flying, need airfare quote demonstrating the car rental is less expensive than airfare.
- Rental car fuel is only allowed on the PCard if it's used for an allowable car rental. In other words, if the car rental is prohibited on the PCard, the fuel for that car must not be purchased with the PCard.

Car Rental Documentation

- Travel Request
- Car rental receipt
- Written justification for the car rental.
- Note or comment stating how many miles were for business travel and how many were personal.

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
- Meeting family or friends
- Sightseeing or shopping
- Vacation
- Personal evening activities or entertainment

Justification for Car Rental

A comment must be provided explaining the business or emergency need for a rental car anytime it is used while on official College business. If the business reason is not sufficient, the traveler or cardholder may be required to reimburse the College for the purchase.

Some common acceptable reasons for allowing rental car would be:

- The closest airport to the business destination is in another city
- Multiple destinations/cities
- Remote destinations
- Group travel
- Need to haul equipment or business materials

- Inclement weather or flight delays
- Cost savings versus taxi, shuttle, or Uber

Other Travel Expenses

Per diem (meals/food) and mileage are not permitted on the PCard. Allowable travel expenses not permitted on the PCard may be submitted on a travel claim.