

What Exactly Is A P-Card or Fleet Card? The university purchasing card (or P-Card) is a corporate liability Visa card provided by USBank issued to a UI Employee.

A Fleet Card is a vehicle fleet card management solution that monitors vehicle expenses, repair and maintenance. The fleet card is issued to a specific University of Idaho Vehicle.

Purchasing Card Training is an online application located on the Purchasing Card website. Contact the university p-card administrator to set up specialized training for you or your staff if you or your department require additional training information. The training should be completed prior to requesting a p-card.



P-Card provides the university with a purchasing tool that allow faculty and staff to purchase travel, goods and services needed for day to day official university related operations.

As a p-cardholder, you're responsible for spending university funds wisely and managing your account responsibly:

Understand what types of purchases are authorized on the p-card.

The Program is NOT intended to avoid or bypass appropriate purchasing or payment procedures, rather, the Program complements the existing policies and procedures.

Do not split purchases to bypass purchasing limit controls by either asking a merchant to divide a purchase or by "sharing" the cost with another cardholder.

The misuse of State Funds and the Purchasing card for personal expenses may jeopardize your employment.

Report expenses within 30 days of purchases to follow the IRS Accountable Plan and the University of Idaho Policies and Procedures.

Card Security

You must take reasonable steps to safeguard your p-card so your account is not compromised. Don't allow others to use your p-card account (card or number). Review your transactions regularly and if you find a transaction you don't recognize, report it to the university p-card administrator or directly to USBank.

- Keep your p-card secured in a locked drawer (same with your password information)
- If you carry your p-card in your wallet, store it separately from your personal credit cards.
- P-card and personal accounts should not be stored together online as it can result in accidental personal purchases. Create separate accounts if you must store p-card account information online.

✓ *Lost or stolen card:* Cardholders should immediately report lost, misplaced, or stolen cards directly to USBank.



Approval and Authorization of P-Card Expense

Your department is responsible for ensuring p-card expenses are necessary for business and in compliance with university policy.

- Your record keeper is responsible for reporting any non-compliance issues discovered during the approval process to you, and to the authorizer for your area
- Your department assigns a p-card record keeper who is responsible for reviewing p-card expense and maintaining p-card documentation.

Failure to comply with university policy or procedures may result in cancellation of card privileges, reimbursement to the University, or disciplinary action in accordance with university policy.

Record Keeping

Documentation and safekeeping of p-card receipts submitted through Chrome River software document imaging is the responsibility of the department. P-Card documentation must be maintained for a minimum of three years or the length specified by the grant funding for audit review. P-Card documentation includes:

- Digital images and electronically approved Purchasing Card Reports with receipts and other documentation required by the university, department and/or supporting the business purpose of the purchase.
- P-Card Authorization of Purchasing Card for the Cardholder as well as the p-card Agreement Form signed by supervisor (Department Head, Director, Dean, VP, or Business Manager). Please ensure a printed name and title is provided on the form along with signature.

Documentation of Purchases

Departments provide scanned copies for original p-card documentation. Scanned documentation must be legible. **Documentation of purchases is required regardless of whether the purchases were made in person, over the phone, online or by any other means. The cardholder must have an itemized receipt, which consists of the following:**

1. Description of commodities purchased
 2. Name of Vendor
 3. Quantity purchased
 4. Price per item
 5. Amount of sales tax
 6. Shipping charges and shipping address, if applicable
 7. Total amount
- Cardholders may be asked to reimburse the University for purchases that cannot be substantiated with a receipt or other supporting documentation.
 - Frequent cases of missing receipts can be grounds for account suspension (temporary or permanent).
 - If you can't obtain a receipt, provide detail identifying your purchase (e.g., packing slip, packaging, or description from vendor website) and a completed [Affidavit of Lost Receipt](#). A department generated Affidavit of lost receipt may be accepted in place of the Accounts Payable version if the department form contains at minimum the same information.

Idaho Sales Tax Exemption

University of Idaho's p-card purchases are usually exempt from Idaho sales tax for goods/services delivered to or consumed in Idaho. University cardholders should request sales tax exemption when making a purchase on behalf of the university. If the vendor can't accept the form, pay the tax.

- If a cardholder pays sales tax, document briefly why. This clearly identifies that an attempt was made but the vendor was unable to provide a sales tax exemption.

Reconciling P-Card Transactions

P-Card transactions are reviewed and reconciled using Chrome River Travel and Expense application where each cardholder usually reconciles their own account online (i.e. provides a business purpose and accounting information for each transaction) although some areas may designate a staff member to act as a *reconciler* to assist or complete the allocation process on behalf of an individual or group of cardholders.

- P-Card transactions are received electronically daily from USBank and available in the Chrome River E-wallets.
- P-Card transactions can be reviewed, reconciled, and submitted daily or weekly using the Chrome River application.
- Complete the reconciliation of expenses on or before 30 days from the date of the expenses or when the goods or services were received.
- Electronic Approvals are required on all transactions including transactions identified as unauthorized, personal or disputed.
- Identify the transaction in Chrome River as an allowable expense, personal expense to be reimbursed, credit to be applied by merchant, or reported to bank as fraud or dispute. The credit received from merchant, bank or cardholder later should be identified and allocated to the same index to offset the charge.



Your p-card account may be deactivated if you fail to complete the Chrome River reports on time (which includes submitting required documentation to your department approver). If you are unable to complete the reconciliations of expense, notify your department p-card record keepers and the university p-card administrator as soon as possible.

Managing Your P-Card Account

At some point, you may have a transaction declined by a merchant due to limit restrictions, invalid expiration date entry, or a restricted merchant category, please contact Accounts Payable for help troubleshooting.

Activate a New Purchasing Card

The cardholder will be instructed to contact the telephone number on the back of the purchasing card to activate your new purchasing card. Due to the fact that the p-card is a corporate liability card, UI does not provide USBank with your personal information. When asked for the last 4 digits of your social security number, please indicate 0000.

P-Card Billing and Shipping Address

The shipping address for goods ordered must be a university address, not a home address. If you need to ship items to a location other than the university, please document the reason.

University billing address for p-card:

University of Idaho
875 Perimeter Drive MS 4244
Moscow, Idaho 83844-4244

Program Administrator Tel: (208) 885-5379

Limits

Your p-card has both a monthly limit and a single transaction limit designated by your department up to the university maximum allowed standard limit:

- University maximum standard limit is \$5,000 maximum per transaction, \$20,000 maximum monthly spend.
- Some cards have lower limits as designated by the department.
- Per transaction or monthly limits above university standard may be requested if necessary, for travel expenses
- Cardlimits are increased temporarily for the following:
 1. Travel expense for air, hotel, registration; Venue rental, caterers
 2. Special items requiring urgent handling.

Departments may request a temporary or permanent per transaction or monthly limit increase by submitting a [Purchasing Card Cardholder Account Form](#) Account Maintenance Form to: crtravel@uidaho.edu Provide a brief explanation for the request. Each request is reviewed promptly, and you'll be directed how best to proceed with your purchase. Please note: Some requests may need to be processed on a Purchase Order or Invoice Payment due to dollar amount or type of purchase.

Restricted Merchant Categories (MCC)

Merchants are assigned a Merchant Category Code (MCC) by their bank defining the type of services or goods they provide. The university restricts access to prevent certain types of transactions due to policy and/or tax compliance regulation.

Card Expiration

Your p-card expires every 4 years. Your card is good through the final month of the expiration date (for example, cards expiring June 2020 will function through June 30, 2020). Your card will be automatically renewed, and mailed to the address listed on the original p-card application. You'll be expected to review the current p-card user guide to ensure you are up to date with both policy and procedure.

Account Closure

Your p-card must be closed if you separate from the university or if it's determined you no longer require the account. Submit a [Purchasing Card Cardholder Account Form](#) to request account closure (either cardholder or department can initiate account closure by completing the account maintenance form). The form should be signed by either the cardholder or recordkeeper authorizing the account to be closed.

If you are transferring to another department and you currently have a p-card, your new area should submit a Purchase Card Application to request a p-card account on your behalf and your current card should be closed.

Returns, Disputes, Unauthorized Use of the Purchase Card

- Report lost/stolen cards directly to: USBank 800 344-5696
- Cardholders may contact our card provider USBank directly to report fraud or suspicious activity regarding their account or complete a Dispute Form located on the Accounts Payable Web site:
<https://www.uidaho.edu/finance/controller/accounts-payable>

Report known or suspected employee fraud and improper use of the purchasing card to Internal Audit. Internal Audit will investigate accordingly. If you wish to remain anonymous, please use the university's [Hotline service](#) found on the Internal Audit website.

Returns, Damaged Goods, Credits

If goods purchased with p-card need to be returned, the cardholder should work directly with the supplier. Here are some pointers to make it easier:

- Always retain boxes, containers, special packaging, packing slips, etc. until you are certain you are going to keep the goods. Some items, such as software or fragile pieces, cannot be returned without the original packaging.
- Many suppliers require you to obtain a "Return Merchandise Authorization" (RMA) number before they will accept a return. If you neglect to get this number when required, the package may be refused, and credit will not be issued to your account.
- In some cases, there may be a restocking fee (usually a percentage of the purchase price). If the supplier is completely responsible for the error or problem, cardholder is not responsible for payment. However, if the supplier is not fully responsible, you can use your p-card to pay the fee assuming it's not exceeding your available credit or credit limits.
- Lastly, make sure that the charge for the returned items is credited properly. If this does not happen refer to the section regarding *Disputed Transactions*.

Disputed Transactions

If you don't receive the goods or services you paid for, or experience other issues related to your order, contact the vendor for resolution. Document the time, date, and name of the representative you speak to, and ask for date of expected resolution and the action you've taken to correct an issue.

- If you were overcharged, request a credit adjustment and ensure the credit appears on the following month's statement.

If the merchant disagrees that an adjustment is necessary, you may need to file an official dispute with USBANK.

- A dispute is usually filed within 60 days from the posting date in your Chrome River e-wallet. Please contact the university p-card administrator for assistance filing a dispute.

Unauthorized Use (Fraud committed by persons unknown)

If you discover an unauthorized charge on your account notify the university p-card administrator or call USBank directly. If the charge is fraudulent, USBank will close your account and order a replacement card with a new account number for you.

Accidental Personal Purchases

If the vendor can't reimburse the p-card and charge a personal card, then the cardholder will need to report the charge as personal and reimburse the university in full within 30 days. Please review the [UI Purchasing Card Memo](#) for more information.

Unauthorized P-Card Purchases

Any purchase not approved by your department, above account limits, or not allowed per policy is considered unauthorized. (Some purchases are not authorized for p-card because the university has other procedures or policies governing the purchase as noted below)

- Alcoholic beverages
- Ammunition/Weapons
- Travel Items: per diem meals, fuel for personal vehicles
- Personal purchases
- Utilities, cell phone and internet service
- Payment to or on behalf of Independent Contractor
- Recurring or auto-renewal expenses
- Individual Memberships/Subscriptions
- Office Decorations for private offices
- Gift cards and gift certificates

Non-adherence to any of the Purchasing Card purchase may result in revocation of individual Cardholder privileges. Unauthorized purchases will be transferred to the Cardholders Personal Account Receivable. Reimbursement may be requested if the purchase is a legitimate University expense. Cardholders should also be aware of Idaho law regarding misuse of financial transactions cards such as P-Cards. See Purchasing Card Memo from the Office of General Counsel found at:

<https://www.uidaho.edu/-/media/Uidaho-Responsive/Files/finance/Controller/accounts-payable/Purchasing-Card/Pcardmemo.pdf>

P-Card Use for Entertainment, Gifts and Awards and items that could be considered Personal Purchases

P-card purchases of travel, entertainment and gifts require additional approval and documentation to ensure the purchases are appropriately documented and will withstand audit or public scrutiny. This protects the university and you.

Travel Purchases are Regulated by The State of Idaho Policies outlined in APM chapter 70 and the Accounts Payable Web site. <https://www.uidaho.edu/finance/controller/accounts-payable/travel-services>

The following expenses are authorized for p-card use with an approved travel authorization:

- Conference registration and hotel lodging (room & tax only)
- Airfare from your official work location to business destination with return to your work location. Flight itinerary must correspond to event dates. Generally, the dates of the conference or meeting and one travel day before and after is acceptable.
- Baggage fee
- Ground transportation- (airport to/from home or airport to/from hotel) or rental car (includes fuel, tolls, and parking

for rental car)

- Parking fees related to travel (i.e. payment of parking fee for personal vehicle at airport)
- Student event fees and meals related to field trip (p-card may be used for meal expense for field trip only)

P-card may not be used for personal meals or incidental expense (i.e. hotel movie rental or other personal hotel services, and tips).

- Meals and incidental expense are reimbursed as per diem upon travelers return with approval from department or business unit. Travel advances may also be requested through the travelers Chrome River Pre-Approval Report.

If travel airfare itinerary includes personal days, use personal funds for airfare purchase and seek reimbursement for the business travel expense portion of the flight. Provide a comparison itinerary (cost of trip without additional days or flight legs) along with original receipt to Accounts Payable upon return to obtain a reimbursement for business expense.

Non-Employee Travel Expense (Job Candidates, Guests of the University, Students)

University p-card may be used to pay airfare and lodging on behalf of job candidates. University p-card may be used to pay airfare and lodging (room and tax only, no incidentals) for guests if the individual is volunteering his or her services for the betterment of the University and will not be compensated for services.

International Visitors and Students:

Please contact International Programs Office before making travel arrangements for international visitors/ students.
Email: ipo@uidaho.edu

Student Travel

There are different types of student travel: Student field trip travel, student employee traveling on business, or student scholarship or research travel. The type of student travel determines the payment process.

- Students who are also employees such as Graduate Assistants, Teaching Assistance, Research Assistances are eligible for a purchasing card and should follow the same guidelines as an employee.
- Students who are undergraduates or traveling with an employee, may have their expenses may be placed on the employee's p-card with whom they are traveling.
- Students who are not employees may be reimbursed for their travel expenses through the Accounts Payable processes and not using the purchasing card.

Meals, Refreshments (or Events) Purchases

Regulated by the IRS and the University of Idaho Policy – APM Chapter 70 and the Accounts Payable Website-Policy provides detail regarding use of university funds for meals and refreshments by funding source (Local, Appropriated, Contacts or Gifts)

- Complete an entertainment form for any event which includes meals, refreshments or entertainment.
 - Include an Entertainment Form which includes: agenda, business purpose, list of attendees and their affiliation to the university (for open house events for public or large events designed to encourage student participation identify the invited guests by group name and provide an estimated number of attendees).
 - The completed form must be attached to the Chrome River Report for review during the p-card audit and review.

Off-Campus Food Purchases for On-Campus Events:

Please note: Meal and refreshment purchases are not considered an acceptable use of university funds for informal get-togethers, casual meetings, birthday, holiday parties, or regularly scheduled meetings for staff. Criteria for acceptable meal and refreshment expense is included in policy APM Chapter 70.

Outlined under the Promotional Expense section <https://www.uidaho.edu/finance/controller/accounts-payable/promotional-expenses> The gift policy includes a promotional chart summary which defines the various type of gifts deemed appropriate by the university, funding source, dollar limits and taxable consequences.

International Vendors

- Per IRS regulations, certain types of purchases may require tax withholding if purchased from an international vendor which may result in additional cost (tax and penalty) to your department. Typically, taxable transactions include software, royalties (i.e. licensing of images, art, text, music, etc.), publishing services, and services performed by foreign vendors in USA (i.e. conference registration fees paid to international vendors for conferences held in USA).
- If you pay an international vendor via p-card, the conversion currency amount will be listed in the Chrome River e-wallet.

P-Card Forms, References

P-Card Forms are available on the Purchasing Card website:
<https://www.uidaho.edu/finance/controller/accounts-payable>

The p-card forms frequently used by cardholders are described below.

P-Card Application – to request a p-card account

P-Card Holder Agreement Form– Cardholder agreement to follow the p-card policies and safeguard the use of government funds

Recurring or Auto-renewal Exception Form- Request for an exception for normally unallowable renewal expenses, realizing the department/college accepts the responsibility in the case of vendor fraud.

Purchasing Card Reactivation Request- Request for reactivation in the event that an account was suspended.

Individual Membership Approval Request- Individual memberships required by the employee job description maybe eligible for reimbursement.

Training Opportunities and Contact Info.

Attend the on-line instructions and Review the p-card web site for additional information located on the university P-Card information site: <https://www.uidaho.edu/finance/controller/accounts-payable/purchasing-card>

P-Card Contact Information and Assistance

Email cctravel@uidaho.edu for assistance or contact:

University P-Card Administrator: Phone (208) 885-5379

Purchasing Compliance Specialist: (208) 885-6413