

PCard Policies & Procedures

Policy #: 6.2.13

Effective Date: 3/20/2012

Responsible Office: Comptroller's Office; Sourcing & Procurement

Required Policy Approver: Senior VP, CFO and Treasurer

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2.0 Policy Statement

The Boston University Purchasing Card ("PCard") Program is designed to provide an efficient means of making routine purchases by reducing paperwork, allowing control and responsibility at the school or department level, and streamlining the purchasing cycle for low dollar purchases.

The PCard is to be used solely for the purposes of Boston University and shall not be used for any personal purchases. This document outlines the roles and responsibilities of Cardholders, Approvers (supervisors), departmental administrative heads, the Card Services department and American Express.

Inappropriate use of PCard in place of properly executed contracts or purchase orders can result in a significant cost penalty to the University. In general, the preferred purchasing method to obtain preferential vendor terms and pricing is by an executed SAP SRM purchase order (or the "shopping cart"). A complete listing of preferred purchasing methods can be found in the ["Ordering and Contracting Policy"](#) as referenced in the "Related or Affected Policies" section below. Sourcing & Procurement negotiates preferred pricing arrangements and discounts for the University; such discounts are not available when the PCard is used for

non-preferred suppliers.

3.0 Reason for Policy

This policy and the related procedures are designed to ensure the PCard's appropriate use, consistent with the objectives of the University's overall internal control framework, designed to protect University assets and ensure budgetary controls.

4.0 Who Should Know This Policy?

PCard holders, their approvers (supervisors), departmental administrative heads, Card Services, Accounts Payable and Internal Audit should understand this policy. The Comptroller's Office and Sourcing & Procurement are responsible for compliance and the management of the PCard program and policy.

5.0 PCard Procedures and Processes

A. Cardholder Eligibility

- University departments determine who is eligible to possess a PCard. The department administrative head and the employee's direct supervisor must sign off on the Cardholder's online PCard application. Student employees are not eligible to hold PCards.
- Prior to the issuance of a PCard, the Cardholder must complete mandatory training administered by Card Services department. The Card Services department is part of Accounts Payable.
- As the PCard Policy requires a regular, timely and meaningful supervisory review of all transactions, the department must identify an individual to review and approve the Cardholder's monthly transactions. The PCard approver (the "Approver") should be the direct supervisor of the Cardholder or an individual delegated by such supervisor. Eligible approvers cannot include the Cardholder and shall not include the Cardholder's peers or subordinates. Delegation of PCard approval authority is not allowed without written approval of the direct supervisor.
- Prior to the issuance of a PCard, the direct supervisor must approve the Cardholder's online application including agreement to abide by the supervisor/approver guidelines. If approval authority is delegated to another individual by the supervisor, this individual must also sign the agreement (although this person does not need to approve the online application). By signing the "PCard Guidelines for the Supervisor/Approver" document (Appendix A to this Policy), the Approver agrees to follow the monthly review processes and all requirements outlined in the.

B. Transaction Limits

Each Cardholder has a specific transaction amount limit of \$1,000 and a monthly credit limit of \$10,000. In unusual circumstances and for legitimate business reasons, the monthly limit can be temporarily adjusted by the Card Services department with the written approval of department or unit fiscal managers (see Part G).

C. Making a Purchase - Cardholders

Step 1

Before making any purchase, ensure the purchase is consistent with your unit's guidelines for purchase approvals and that there are sufficient funds in the budget to support the purchase. If the purchase is related to a sponsored award, verify that the items to be purchased are allowable given the sponsor policies and the specific terms and conditions of the award. Refer to the sponsored award [Expense Review Policy](#) for more information.

Step 2

Inform the vendor that the PCard will be your payment method. Provide the card account number, expiration date, and the University's Massachusetts Sales Tax Exempt Number printed on the front of the card. Instruct the vendor to write the complete shipping address, including building, room and floor on the packing slip or box.

Step 3

Request that the vendor send you a detailed line item payment receipt of the order. If the order is placed on-line, please save a scanned copy of the order confirmation and receipt for upload into the American Express Corporate Account Reconciliation (CAR) system for approver review and approval. For online purchases ensure that the website is secure (look for secure site symbol/message) and that proper documentation (in lieu of standard receipt) is obtained for submission and review. For phone orders inform the supplier that an invoice is not required since the purchase was satisfied with a PCard (to avoid duplicate payment by the University). *As applicable, also upload packing slip documentation into CAR as support.*

Step 4

Record information about the purchase in CAR. Upload scanned copies of all receipts into CAR no later than 30 days after the close of the monthly billing cycle. All receipt documentation should be scanned and uploaded to CAR. Please make sure that the invoice or sales slip shows that no tax has been paid. If the vendor has charged tax, contact the vendor and ask for credit on the PCard for the tax amount. In addition, scan and attach the American Express billing statement to the first transaction.

In order to prevent fraudulent activity, please review all receipt and invoice documentation prior to scan and submission to ensure that personal and confidential information (i.e. full account numbers) is properly concealed. For example, it would be acceptable to use a black marker to cover full credit card account number information.

Step 5

Review transactions in CAR 24 - 72 hours after purchases are made. Add descriptions and reallocate charges as needed. CAR allows a 7-day window from the close of the billing cycle to add descriptions and adjust accounting codes in the system.

Step 6

Every month, compare the transaction detail to the AMEX monthly statement after the billing cycle closes on the 8th of each month. If the 8th falls on a weekend or holiday, the cycle will conclude on the next business day.

Step 7

PCard receipts will be retained online for Cardholder reference for 12 months by American Express. All receipt documentation should be electronically scanned into the CAR system to assist in the electronic review process.

D. Lost Receipts

If the Cardholder has lost receipts or invoices and a duplicate cannot be obtained from the merchant, the Cardholder must complete the "PCard Missing Receipt or Business Justification" form. Justification for not having a receipt is required and should be uploaded into CAR.

E. Purchases Declined at the Point of Sale

Although the supplier may accept the PCard for use, the purchase could be declined at the point of sale. The following are possible reasons for a decline:

- The transaction amount exceeds established limits;
- The transaction amount exceeds the remaining available balance of total monthly spending limit;
- The Merchant Category Code (MCC) is restricted;
 - Boston University has restricted all suppliers for specifically prohibited transactions including liquor stores, airlines, rental car agencies, and ATMs by the use of the MCC which is a business classification identifier set by the banking industry. Transactions outside of the established parameters will automatically be declined at the point of sale.
- The Cardholder has not activated a newly assigned or renewed card;
- The card has expired or has been terminated;
- The Cardholder or the merchant transposed the card account number during the exchange of information. All cardholders should ensure that the merchant has received the correct number for the correct PCard to minimize the occurrence of this type of decline at the point of sale;
- The merchant enters an incorrect expiration date
- The merchant entered an incorrect 4-digit security code from front of card

Cardholders may contact the Card Services department to determine the reason a purchase was declined at the point of sale. These mechanisms for declining transactions are meant to protect the Cardholder, the merchant, and Boston University. On occasion, temporary overrides of Merchant Category Codes or spending limits may be necessary. Please refer to sections G and H below for more information.

F. Card Renewal

New PCards are automatically reissued to all active cardholders prior to the expiration date. The card expires on the last calendar day of the month listed on the card. Generally, PCards are issued for a four-year period. A renewal card is mailed directly to the cardholder. The Cardholder is required to destroy the expired card upon receiving the new card. If a Cardholder does not receive a card before the current one expires, contact AMEX for assistance.

G. Credit Limit Change

Cardholders may request a change to the daily or monthly credit limit from the original pre-set limit for transaction types that cannot be supported by a purchase order. Requests for changes are temporary. Requests for changes in credit limits must be in writing and be approved by the Approver and/or the department administrative head. Once the appropriate and authorized approvals are obtained, all requests for credit limit changes are directed to the Card Services department.

H. Merchant Category Code (MCC) Overrides

On occasion, a Cardholder may have a need to request a one-time override of a merchant code in order to make a valid and necessary purchase. Any request for an override must be in writing and approved by the Cardholder's Approver and the Card Services department. Upon approval, the Card Services department contacts AMEX to issue the override. Overrides are temporary and are reset once the purchase transaction is complete.

I. Replacement of Worn-Out/Defective Cards

To replace a card that is worn out or defective, the Cardholder must contact the AMEX directly. The replacement will be sent via Federal Express 2-day delivery direct to the address on file. Because the requested card will have the same number as the one it is replacing it will be sent ACTIVE to prevent suspending spending privileges.

J. Termination-Cancellation of Card

A card may be suspended or cancelled when:

- The Cardholder no longer uses the card;
- The Cardholder is no longer employed at Boston University;
- The Cardholder has not abided by the PCard policy

To close a Cardholder account, contact the Card Services department. If the Cardholder is leaving Boston University employment, Card Services should be contacted two weeks prior to departure to ensure all documentation has been collected and all outstanding charges allocated to the appropriate funds. When a Cardholder terminates employment with Boston University, the Cardholder has the specific obligation to surrender the assigned PCard prior to the employee termination date, turn in receipts, and assign the fund information in the CAR system. The Approver, or designee, and the department administrative head are responsible for notification of the resignation or termination to the Card Services department.

Before a Cardholder leaves the University, the PCard should be revoked by the department administrative head or designee and the account closed by the Cardholder. PCard accounts are closed by calling American Express customer service at (800) 274-7378. The department administrative head must also notify the Card Services department.

If a Cardholder transfers to a new department, the current Approver and/or department administrative head must collect and destroy the PCard. The Cardholder needs to fill out a new online application form and

obtain approval from his or her new department direct supervisor and department administrative head. Once the application is approved, the completed form will be sent electronically to the Card Services department. The Cardholder's former department Approver is responsible for ensuring that cards are cancelled and destroyed, as part of the standard termination procedures.

K. Changes in Cardholder Status

As cardholder information changes, the Cardholder is responsible for contacting the Card Services department in writing to ensure that the most current information is on record (e.g., name change, address change, phone number, e-mail change, approver change).

L. Review of Inactive PCard Accounts

Periodically, the Card Services department will review data regarding PCard account activity and notify the appropriate cardholder regarding accounts that have not been used during the past six months. The review of inactive PCard accounts is important to ensure that inactive cards have not either been misplaced or exposed to the risk of inappropriate use.

6.0 Typical P-Card Purchases

Typical Purchases Made by Cardholders

- Low dollar material or supply items not available through SAP SRM;
- Photocopy expenses;
- Employment advertising, job postings in newspapers, journals, internet, etc.;
- Books, newspapers, magazines, journal, research or online service subscriptions;
- Express mail shipping charges, couriers and postal meters;
- Dues and memberships (e.g., business related associations, etc.);
- Local travel expenses under \$50 (e.g. MBTA fares, taxi service, zip-car service)*;

**If local travel expenses exceed \$50, the University Travel Card should be used. See the Travel Card Policy for additional details.*

In certain states, merchants may charge a cardholder for credit card surcharge fees in addition to the cost of goods or services (typically between 1.5-4% of the purchase price). Keep in mind that merchants intending to pass this cost along will have to post notices at check-out informing cardholders of the extra charge. Online merchants will have to post a similar notice to their home page. If this occurs, these fees should be reconciled in CAR as a business expense.

The following table outlines common expense types and the preferred method of payment (Travel Card vs. P-Card):

Expense Type	Travel Card	P-Card
Taxi to/from Airport	✓	✗
Local Travel <\$50.00	✓	✓
Local Travel >\$50.00	✓	✗
Conference Registrations and Fees (Local and Non-Local)	✓	✗

Offsite Catering*	✓	✗
Onsite(BU) Catering*	✗	✓
Business Meals w/ Alcohol	✓	✗
Office Supplies –During Travel Dates (<\$1,000.00)	✓	✗
Office Supplies – Local (<\$1,000.00)	✓	✓**
Materials – During Travel Dates (<\$1,000.00)	✓	✗
Materials – Local (<\$1,000.00)	✓	✓**
Airfare/Accommodations/Car Rental	✓	✗
Professional Subscriptions/Dues	✓	✓

* Catering expenses involving a contract must go through Sourcing

** The University always encourages the use of the Terrier Marketplace to make supply purchases using the Shopping Cart process. Use of P-Card is intended for low cost items needed immediately.

7.0 Restrictions and Limitations

- **Prohibited Commodities:** Purchases that are prohibited with the PCard include, but are not limited to, local travel expenses for employees including off campus meals, fuel/gasoline, car rentals, etc. Purchases that are subject to any special regulations or require detailed documentation and/or special authorization in advance of the commitment of University resources such as furniture, drapes and carpeting, radioactive substances, controlled substances, equipment leases, travel expenses, service/maintenance contracts, consulting services, legal fees, mortgages, rents, real estate taxes, employee relocation services, translations and interpreting language study and donations are prohibited. Approvers and Cardholders should contact the Card Services department if there are questions about what purchases may be prohibited.
- **Payments subject to reporting on IRS Form 1099-MISC:** This is the IRS form used to report miscellaneous income for individuals and companies who have been paid \$600 or more in non-employee service payments during a calendar year. PCard payments that would require 1099-MISC reporting to the Internal Revenue Service are prohibited.
 - Examples of persons who would receive a Form 1099-MISC form, and therefore cannot be paid with the PCard, include:
 - Human subjects
 - Independent Contractors providing services such as:
 - Attorneys
 - Guest speakers/Lecturers
 - Health care or medical care service
 - Honorarium
 - Performers
 - Physicians
 - Space/facilities
 - Royalties

Local Travel: Use of the PCard for employee local travel expenses outside the Boston, Brookline and Cambridge areas is prohibited. If a local travel expense exceeds \$50, the PCard should not be used; instead the University Travel Card should be used for the purchase. Because of the sensitivity of these transactions the employee is required to complete an expense report in the expense management system to reconcile the card transaction, or prior to reimbursement of the expense for any out-of-pocket expenses. See the University's [Travel and Business Expense Policy](#) and [Travel Card Policy](#) for additional detail.

Non-Local Travel: The PCard must not to be used for non-local business travel or non-local meeting expenses, including guest and/or student travel expenses. The Card Services department, in conjunction with the Travel Department, issues separate Travel Cards for such expenses. Please visit www.bu.edu/travel for more information. In rare circumstances there can be exceptions. These exceptions must be formally submitted and approved by the Comptroller's office prior to the travel. Please submit this approval documentation as part of the monthly transaction approval process.

Gift Cards/Prizes/Awards: Gift cards, prizes or awards may be reportable as taxable compensation and subject to appropriate federal, state and employment tax withholding. Since the use of gift cards requires special approvals in advance and is subject to detailed recordkeeping, a purchase order should be used to purchase gift cards. The use of the PCard is strictly prohibited for cash gifts (including gift cards and certificates). See the [Taxability of Gifts, Prices & Awards to Employees Policy](#) for additional detail.

8.0 Lost or Stolen Cards, Fraudulent or Disputed Transactions

A. Lost or Stolen Cards

In order to limit potential risk to the University and the Cardholder's project or activity, action must be taken immediately to report lost or stolen cards as well as any unauthorized or unidentifiable charges. It is imperative that the cardholder take immediate action by following these steps:

1. Contact American Express

The Cardholder should contact AMEX immediately for cancellation of the card account whether the card is lost or stolen. American Express representatives are available 24 hours a day, 7 days a week by calling (800) 274-7378. When reporting a lost or stolen card, the caller should advise the customer service representative the call is regarding a "Purchasing Card". The Cardholder is required to provide the PCard account number and the cardholders name in order to identify the caller.

2. Notify the Card Services Department of the Cancelled Account

The Cardholder should also contact the Card Services department by calling 617-358-5248 and also inform the Approver and/or department administrative head. A "Lost or Stolen Card Notification" form must be completed indicating card cancellation due to a lost/stolen card and then forwarded to the Card Services department.

B. Unidentifiable or Fraudulent Charges

Unidentifiable and fraudulent charges are charges that result from the unauthorized use of the card

account number by a party who gains access to the card account number or establishes a counterfeit representation of a card account. If your statement contains an unidentifiable or fraudulent charge, contact the Card Services department immediately. An Approver should acknowledge the expense in CAR and approve the transaction.

9.0 Compliance with Policy; Violations and Consequences

Violations of this policy will be investigated and may result in one or more of the following actions:

- Written warning
- Mandatory attendance at additional training classes
- Cancellation of PCard
- Revocation of approver signatory rights (Approvers only)
- Disciplinary action
- Termination
- Civil and/or criminal prosecution
- Seeking restitution for lost funds

The Card Services department and internal auditor regularly review PCard transactions, both through central electronic records and through in-person audits, and have the authority to investigate and to determine whether a policy violation has occurred. Major violations may be referred to the University's Human Resources Office for further review (CRC: 617-353-2380 / Med: 617-638-4610). Policy violations include but are not limited to:

- Purchase of items for personal use;
- Sharing the PCard or card number with another person;
- Use of the PCard by a suspended or terminated employee;
- Receiving cash back from any refund, return or exchange;
- Purchase of items defined in Restrictions and Limitations;
- Failure to take immediate action regarding lost/misplaced cards, including disputed charges;
- Use of the PCard for purchases of more than one preset spending limit by splitting the purchase into more than one transaction;
- Failure to return the PCard when reassigned, terminated or upon request of the Card Services department;
- Failure to reconcile receipts and accounting information;
- Failure to appropriately review and follow-up on PCard activity (Approvers only)

A. Lending or Sharing PCard is Strictly Prohibited

The only person entitled to use a PCard is the person whose name appears on the face of the card. No PCard should be lent to another person for any reason. If the Cardholder is going to be absent from the office for an extended period, the department administrative head may request a new card be issued and another person trained as backup. During an absence of the Cardholder, a department can use alternative procurement methods for procurement of goods or services (e.g., SAP SRM Purchase orders).

B. Fraudulent and Personal Use

Personal or fraudulent use of the PCard is a major violation of the established policies and procedures. The PCard must be used solely for the purposes of Boston University and may not be used for any personal purposes. The fraudulent or intentional personal use of the PCard is serious and will result in disciplinary action. Disciplinary action may include suspension or termination of card privileges, and could include other actions up to and including termination and/or legal action. The University reserves the right to seek restitution for any inappropriate charges made with the PCard. Should inappropriate charges be identified by the Card Services, the department will follow up with the Cardholder and respective department/school immediately. Depending on the outcome, the employee may be asked to authorize a reimbursement to the University. If there is activity that *appears* fraudulent, the card will immediately be placed on "hold" status; if there is evidence of *actual* fraudulent activity, the card will be cancelled and the Card Services department, in consultation with the respective school/department.

Should a Cardholder make a personal purchase with the PCard, he or she must immediately (1) notify Approver, (2) notify supervisor if different from Approver, (3) notify the Card Services department, and (4) take proper steps to reimburse the University. For any personal purchases taxable under Massachusetts State law, the Cardholder will be responsible for remitting the appropriate state tax to the University, which will be paid to the State Department of Revenue by the University.

10. Repayment Methods

If it is determined that funds are owed to the University as a result of personal expenses charged to the PCard, **and the Cardholder is in agreement that these funds are owed**, the Cardholder will be given the option to select one of the following repayment methods to reimburse the University for funds owed:

1. Deduct the full amount from employee's next regularly scheduled paycheck. (**One-time Salary Deduction**)
2. Deduct 50% of amount from employee's next two (2) regularly scheduled paychecks. (**Partial Salary Deduction**)
3. Payment by personal check (payable to Boston University)

11.0 Responsibilities & Controls

A. School or Department

Each school or department must develop procedures to ensure that all purchases/expenditures (including PCard) are reasonable in nature, properly accounted for, consistent with University policies and well documented. These procedures should include policies for authorizing approvers and cardholders as selected through the application process.

B. Cardholders

Each Cardholder must:

- Complete mandatory training administered by the Card Services department prior to the issuance of

a PCard. The Card Services department will contact new cardholders to arrange a training session; these are offered frequently;

- Purchase goods and services in accordance with University policies. Spending should always be consistent with all employees' responsibilities for stewardship and safeguarding of University assets. Use of the PCard for purchases of certain commodities identified in the "Restrictions and Limitations" section of this Policy is not allowed;
- Ensure that each transaction is reviewed and a justification for the purchase transaction is entered into the American Express CAR system prior to month end close. Transaction adjustments, including accounting codes, item descriptions, etc. must be done prior to the monthly upload to the General Ledger system. CAR allows 7 days from the close of the monthly billing cycle to change accounting codes and add line item descriptions;
- Follow business unit guidelines for purchase approvals and authorizations (Consult with your unit's financial officer to determine the department procedures for purchase authorizations);
- Obtain any authorizations required under special budget controls and document all such approvals prior to completing the purchase;
- Never split the purchase of an item into separate transactions (or to multiple days) to circumvent individual transaction limits;
- Retain all sales slips and/or register receipts, credit card statement, order confirmations, and/or packing slips and upload them into CAR for Approver review each month. Transaction records, including American Express CAR entries, receipts and approvals must be readily available in CAR for periodic audits by the Card Services department and/or Internal Audit;
- Match receipts to each transaction in CAR. CAR offers receipt imaging and automatically matches a receipt to its corresponding account number and cycle date. CAR allows 30 days from the close of the monthly billing cycle to attach receipt documentation.

C. Approver

- The Approver is responsible for the monthly review and approval of the Cardholder's transactions. Delegation of PCard approval authority is not allowed without written approval of the supervisor;
- CAR training for approvers is mandatory. Prior to issuance of the PCard, the Approver must become familiar with PCard policies and procedures. By approving the Cardholder's online PCard application, the Approver agrees to follow the "PCard Guidelines for Supervisors/Approvers" document (**Appendix A** to this policy). **Important:** If the Approver is not the Cardholder's direct supervisor (as approval authority is delegated), the delegated individual must also sign the form in Appendix A and remit to the Card Services department;
- Following issuance of the card, the Approver is responsible for carrying out a monthly after-the-fact review of the Cardholder's purchases to ensure that they are appropriate and consistent with PCard Policies. The review process will be automated in CAR; each individual expense will require an electronic sign-off. Approver has 30 days from the close of the monthly billing cycle to review and approve charges;
- As part of the monthly review of the Cardholder's PCard transactions, the Approver shall identify instances of misuse of the PCard. Instances of suspected personal or fraudulent use should be

reported to the Card Services department as soon as they are identified for investigation and remediation.

D. Department Administrative Head

- Approve application materials for the Cardholder, including identification of the individual who is responsible for reviewing the Cardholders PCard transactions on a regular basis to ensure consistency with PCard policies;
- Create and maintain the list of approved cardholders;
- In collaboration with the Card Services department, establish department guidelines and training procedures for cardholders. Such guidelines and training must assure that cardholders and approvers thoroughly understand, agree to and abide by all business rules, policies, and procedures that govern the usage of the University's PCard and that failure to do so may result in corrective action up to, and including, termination and/or possible legal action.

E. Card Services

- Provide oversight of the PCard program and maintain documentation for transactions for both Boston University and the American Express CAR System. In the event the department administrative head is unable to provide needed guidance, cardholders should contact the Card Services department;
- Manage and evaluate the PCard program, reconcile the suspense account and serve as a liaison between the University and American Express;
- Develop, coordinate and provide training programs for cardholders and PCard approvers;
- Perform audits on any and all PCard cardholder accounts at any time. These audits do not require advance notice (these audits may be performed by Card Services and/or Internal Audit). Audits are a combination of desk reviews of transaction reports and meetings with cardholders to review receipts and related documentation.

F. American Express

- Authorize purchases 24 hours a day, 365 days a year;
- Provide, at the end of each billing cycle, each agency and Cardholder a bill which includes all individual charges by the agency's cardholders;
- Issue a temporary credit to the Cardholder's account when notified of a questioned item. This credit will appear on the Cardholder's American Express statement the month following American Express' notification. If the dispute is resolved in favor of the University, American Express will issue a permanent credit to the account;
- Upon proper authorization, AMEX will issue a new PCard in the event that a card is lost/stolen or becomes expired.

12.0 Related or Affected Policies

- [Boston University Ordering and Contracting Policy](#)
- [Boston University Code of Ethical Conduct](#)

- [University Record Retention Policy](#)
- [Sponsored Award Expense Review Policy](#)
- [Taxability of Gifts, Prizes & Awards to Employees Policy](#)
- [Travel and Business Expense Policy](#)
- [Travel Card Policy](#)

13.0 Tools & References

- The following relevant forms can be found on the Procurement & Sourcing site
<http://www.bu.edu/sourcing/pcard/card-forms/>
 - PCard Application & Cardholder Agreement
 - PCard Guidelines for Supervisor/Approver
 - PCard Release
 - PCard Account Changes
 - CAR administrator Application
 - PCard Missing Receipt or Business Justification Form
 - Statement of Disputed Items
 - Supplier Non Acceptance
 - Lost Card Notification
- A Guide to PCard CAR Reconciliation: <http://amex.iers.ihost.com/>
- Massachusetts Certificate of Exemption (ST-2) or the Massachusetts Sales Tax Exempt Purchaser Certificate (ST-5): <http://www.bu.edu/cfo/comptroller/resources/tax-exemption-certificates/>
- CAR Tutorial (training): <http://www.bu.edu/sourcing/pcard/start/>

14.0 Contacts

Name	Title	Email
Stephen Mulrean	Manager, Card Services	617-358-5248, mulreans@bu.edu
Matt Abrams	Associate Comptroller, Payroll and Payment Services	617-353-6600, abramsm@bu.edu
Gillian Emmons	Associate Vice President, Comptroller	617-358-5293, gcemmons@bu.edu
Walter Wickersham	Executive Director, Chief Procurement Officer	617-358-0300, wmw@bu.edu

Appendix A: PCard Guidelines for Supervisor/Approver

The Boston University PCard Policy requires a regular, timely and meaningful supervisory review of all PCard transactions by the Cardholder’s direct supervisor or other individual designated by the direct supervisor (the "Approver") to ensure appropriate use of the PCard. Eligible approvers do not include the Cardholder, or the Cardholder’s peers or subordinates. Approvers must familiarize themselves with the Boston University PCard Policy. The Approver is required to review the Cardholder’s activity and supporting documentation monthly, and approve electronically in CAR, as evidence of the review. Below are the items the Approver must review on a monthly basis:

- a. All purchases are for Boston University business purposes. Personal use is strictly prohibited.
- b. No evidence of charges for employee overnight travel or other excluded commodities.
- c. No transaction exceeds the \$1,000 limit unless an exception has been granted by the Card Services department.
- d. A description has been entered for each transaction in CAR.
- e. Receipt for each transaction or a completed Missing Receipt Form has been attached to each transaction in CAR.
- g. The Cardholder has retained, and attached in CAR to the first transaction, the corresponding American Express statement to support monthly PCard charges.

For further details on the PCard policy, please refer to the Sourcing and Procurement website <http://www.bu.edu/sourcing/pcard/>.

Prior to the issuance of a PCard, the Approver must return a signed copy of this form to the Card Services Department, and by signing this document that individual agrees to follow the monthly review processes and all requirements outlined above.

Authorized Approver (Print Name)

Authorized Approver Signature/Date

Title

Cardholder (Print Name)

Cardholder Signature/Date