PURCHASES USING UNIVERSITY PCARD

When to use the Documentation of PCard Purchases Form

If there is an approved Business Purpose for the purchase of any of the items listed here, complete a ‘Documentation of PCard Purchase’ form and include it behind the receipt in the Reconciliation Report.

If there is any question regarding the ability to make a purchase, please follow the instructions for requesting prior approval located at the end of this document.

(LISTED POLICY EXCERPTS FROM BASIC SPENDING GUIDELINES BY FUND SOURCE - Policy 501.16)

Items listed below as not allowable on State Funds may be allowable purchases using Non-State Funds (Foundation Funds).

4.1.14 Foundation Funds

4.1.14.1 (Project number range 2-27XXX and 992XXX-998XXX) All purchases must follow restrictions set by the donor. Any expenditure must be made prudently with the intent of the donor and best business practices in mind.

4.1.11 Unallowable Purchases from State Budget Codes

4.1.11.1 There are some purchases that are not allowable from state funds. Listed below is information about unallowable purchases:

2. The purchase of items for personal use is prohibited.

The following items are considered personal items.

- Hand Sanitizer/Sanitizing Wipes
- Hand Soap
- Tissues
- Dishwashing liquid
- Calendars
- Planners
3. The purchase of food, coffee, tea, drinks, candy, snacks, break refreshments, etc. for consumption by employees or guests is prohibited from state operating funds under all circumstances other than those provided for under university and state travel regulations. The travel regulations provide specific guidance as to allowable reimbursable expenses for meals when in travel status. State budget regulations do provide for the purchase of refreshments for coffee breaks not to exceed $4.50/person for meetings/conferences which are planned in detail in advance, with a formal agenda or curriculum, where there is a formal written invitation to participants setting forth the calendar of events and the detailed schedule of costs, and there are twenty (20) or more participants per day. Specific information about situations in which coffee breaks can be paid from State funds may be found in the State Budget Manual at: https://www.osbm.nc.gov/budget/state-agency-resources/manuals-instructions/documents/2015-Budget-Manual. Purchases of food, flowers, and plants are permissible when purchased for use in research, education, or for consumption by research animals rather than for decorative or personal use.

4. The purchase of medications (pain relievers, aspirin, etc.) and/or medical supplies for staff/employees other than as may be required by federal or state regulations or for emergency first aid is not allowable.

7. The purchase or framing of pictures, art, diplomas, etc. for use in a personal office for decorative purposes is not allowed. Exceptions include the purchase/framing of motivational or informational wall hangings which are functional rather than decorative in nature.

9. The purchase of picnic items (paper plates, cups, napkins, forks, spoons, etc.) for office/employee use is not allowable.

10. The rental of portable water dispensers and the purchase of bottled water from state funds is not normally allowable and is considered a personal expense. A portable water dispenser can be rented or bottled water purchased from state appropriated or overhead funds only if there is a health/safety reason for the purchase. Examples would be if a temporary condition existed where water quality in a facility was below state standards or when university personnel (for example, Physical Plant personnel or farm personnel) are working under weather or other conditions where water is not available otherwise.
For rental of portable water dispensers for the use in public areas (for use of non ASU faculty/staff).

Complete a ‘Documentation of PCard Purchase’ Form and include with the receipt in the Monthly Reconciliation Report – For ongoing monthly rentals, one form (blanket) for the entire fiscal year can be prepared and included with the receipt in each Monthly Reconciliation Report.

11. The purchase of gifts or flowers for an employee or non-employee is considered a personal expense and is not allowable.

4.1.17 Discretionary Funds

**4.1.17.5 Floral purchases are subject to the following restrictions:

**4.1.17.6 The purpose must be to express sympathy and support in the event of the hospitalization or death of either an employee, or a member of the employee’s immediate family. The expenditure request must stipulate the recipient, their affiliation with the University and the reason for the purchase.

4.3 Unallowable Purchases from State Budget Codes

4.3.1 There are some purchases that are specifically not allowable from state funds and are prohibited, including but not limited to:

The purchase of promotional or gift items to be distributed at a conference.
PROCESS FOR REQUESTING PRIOR APPROVAL

IF PURCHASE WILL BE WITH SPECIAL FUNDS SEND REQUEST BY EMAIL WITH THE FOLLOWING INFORMATION TO YOUR SPECIAL FUNDS REPRESENTATIVE

IF PURCHASE WILL BE WITH GRANT FUNDS SEND REQUEST BY EMAIL WITH THE FOLLOWING INFORMATION TO YOUR VICE CHANCELLOR

- DATE OF DESIRED PURCHASE (IF NO PARTICULAR DATE, INDICATE PURCHASE WILL BE MADE UPON APPROVAL)
- ESTIMATED AMOUNT OF PURCHASE
- DESCRIPTION OF ITEM(S) TO BE PURCHASED
- BUSINESS PURPOSE – EXPLANATION OF HOW THE PURCHASE WILL BENEFIT THE UNIVERSITY
- SPECIAL FUND NUMBER AND NAME TO BE USED IF EXCEPTION REQUEST IS APPROVED

IF YOU RECEIVE APPROVAL FOR PURCHASE, YOU WILL INCLUDE THE APPROVAL EMAIL IN YOUR PCARD RECONCILIATION. THE APPROVAL SHOULD BE LOCATED BEHIND THE RECEIPT IN THE SCANNED PACKET.