

Excerpt from [University P-Card Policy 6140](#)

## **VI. Authorized P-Card Purchases**

P-Cards are intended for small dollar purchases of products and supplies needed during the course of business. Purchases against state contracts up to the single transaction limit on the account may be made from vendors willing to accept MasterCard. Some common purchases include:

- A. Office and class supplies.
- B. Advertising expenses (newspaper ads, other media).
- C. Books, subscriptions, work-related membership/organizational fees.
- D. Meal and refreshment expenses in compliance with the following Boise State University policies: Meals and Refreshments – Appropriated and Grant Funds Policy #6240, Meals and Refreshments – Local Funds Policy #6260, and Public Relations and Alcohol Expenses #6250.
- E. Travel and field trip expenses as specified in the P-Cardholder User Guide (Travel authorization approving business travel expenses is required before the payment of a travel-related expense.)
- F. Non-employee expenses for job candidate airfare and lodging.

## **VII. Unauthorized P-Card Purchases**

**A. Any purchase not approved by your department in advance, above account limits, or not allowed by University policy is considered unauthorized. Examples include:**

- 1. Alcoholic beverages.
- 2. Cash advances, salaries, and wages.
- 3. Computers, laptops, notebooks, and other personal computing devices.
- 4. Cellular phones and communication devices including Personal Digital Assistants PDA's (accessories and services included).
- 5. Fuel for personal vehicles.
- 6. Payment to, or on behalf of, Independent Contractors (including lodging and airfare payment for IC).
- 7. Personal expenses.

## **B. Split Purchases**

- 1. Any action taken to bypass the limits set on the P-Card is prohibited.
- 2. Vendors should not be asked to "split" a purchase. Deliberate splitting of purchases may result in suspension or revocation of a P-Card account.
- 3. Use of the P-Card to "split" purchases to avoid the bid process will not be condoned and may result in revocation of the P-Card, and/or civil penalties.

## **C. Failure to Use Mandatory State Contracts**

- 1. State of Idaho contracts must be used for the purchase of goods and services if the needed items are available from a contract vendor. Cost cannot be a factor in choosing an off-contract vendor.
- 2. View the Statewide Contracts and Price Agreements to determine the availability of goods and services needed.
- D. Failure to comply with the above guidelines may result in cancellation of card privileges, reimbursement to the University, and/or other disciplinary actions.