PCard

Introduction
A procurement card (also known as a “pcard”) is a credit card issued by a financial institution to an organization to make direct purchases from vendors. The card is issued in an employee’s name and may be used for certain low-dollar, business-related purchases, where the good or service is not available through e-SHOP. There are per transaction and monthly dollar limits on the cards, as well as certain good and services that are prohibited from payment by pcard. Since the pcard is a university liability, the bill is paid centrally by Cornell for all balances; no purchase order or reimbursement process is necessary.

All pcard purchases must be for business purposes only and in full compliance with other university policies, particularly University Policy 3.14, Business Expenses. The cardholder is responsible for providing documentation of all purchases on the card and for ensuring that any expense paid by pcard is not otherwise submitted for reimbursement or used for any inappropriate purpose.

A file of pcard transactions is provided by our issuing bank each day. When the transactions in this file are uploaded to Cornell’s financial system (Kuali Financial System or KFS), one email notification is sent to the cardholder for each transaction on his/her pcard. The cardholder will respond to this email within 10 days by selecting a link within the email to access the PCard Receipt Processing System. This system makes it easy for cardholders to submit documentation electronically. Cardholders will upload an electronic version of the receipt and enter the business purpose and account(s) to be charged.

♦ Caution: Failure to use the pcard in compliance with university policy, including the terms outlined in this manual, can result in the suspension or revocation of the pcard and possible disciplinary action. Fraudulent use of the pcard can result in employee termination, expulsion from school (for students), and criminal charges.

♦ Note: The terms and conditions associated with a purchase order provide certain legal protection to the university and therefore, there may be instances where the cardholder chooses to request a purchase order rather than utilizing a pcard. Consult your Financial Transaction Center or Business Service Center if you believe a purchase order may be the best method of procurement for your intended purchase.
Eligibility

Only those individuals whose job description supports the need to make frequent business-related purchases are eligible to apply for a procurement card. Cards are generally issued to regular, full-time, staff members; however, all applications are evaluated based on need (e.g., types of goods/services needed, number of potential transactions, other payment options, prior history of pcard use and, in rare instances, the credit worthiness of the applicant.) Details of the application process are provided later in this document.

♦ Cautions:
  - An individual who approves procurement card transactions in KFS (i.e., Fiscal Officer or primary/secondary delegates for PCDO's) may NOT hold a procurement card because effective internal controls require separation of duties.
  - An individual may be issued only one procurement card per unit served by the same Financial Transaction or Business Service Center.
  - Cardholders may not transfer the pcard to a new position. A new position, with different responsibilities and a new supervisor, requires completion of the pcard application process if the use of a pcard is requested.
  - Individuals, who have previously had a write-off on a corporate travel card account, are not eligible to hold a pcard.

Dollar Threshold

A dollar limit applies to each transaction on a pcard, and a monthly limit applies to the total purchases made within one monthly cycle (cycle ends approximately the 15th of each month.) Standard pcard limits are as follows:

- Regular cardholder: $500 per transaction; $5,000 per month
- FTC or BSC cardholder: $10,000 per transaction; $100,000 per month

A cardholder must never "split" the cost of one single item (whether good or service) into multiple payments in order to circumvent the per transaction limit on the pcard. In addition, cardholders must not make multiple purchases of the same item such that the total combined value of the purchases would require the completion of a bid through Procurement Services (see The Purchase Order Process section of this manual for details on the bid process). If a cardholder needs to make a purchase that is not appropriate for the pcard, he or she will consult the FTC or BSC representative or unit purchasing specialist to determine the best procurement method for the purchase.

♦ Notes:
  - Monthly cycle limits may be increased if the level of spending and compliance warrant.
  - Purchases from "Cornell University vendors" (e.g., The Cornell Store) may be made at higher dollar thresholds ($5,000 per transaction, $50,000 per monthly cycle.) Purchases at Cornell University vendors are subject to the rules outlined in this manual, including the goods and services listed under "Prohibited Transactions."
# Prohibited Transactions

Certain transactions are prohibited on procurement cards because the good or service requires additional review for reasons of tax, insurance, a contract or other regulatory issues. Prohibited transactions may result in suspension or revocation of the procurement card, or other disciplinary action.

*Note: If paying for services, consult the Purchases with Special Procedures: Paying for Services section of this manual.*

<table>
<thead>
<tr>
<th>Animals</th>
<th>Live vertebrates require pre-transaction review per <a href="#">University Policy 1.4, Care and Use of Animals in Teaching and Research</a>.</th>
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<tr>
<td>Architectural and Engineering Services</td>
<td>In accordance with Cornell policy, authority for these transactions requires the additional review of the University Architect.</td>
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<td>Audit Services</td>
<td>In accordance with Cornell policy, authority for this transaction requires the additional review of the University Auditor</td>
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<tr>
<td>Capital Assets</td>
<td>The purchase of capital assets require recording in the capital assets system per <a href="#">University Policy 3.9, Capital Assets</a>.</td>
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<tr>
<td>Cash Advances</td>
<td>Cash advances of university funds require pre-transaction review per <a href="#">University Policy 3.2, University Travel</a>.</td>
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<tr>
<td>Catering</td>
<td>Catering (i.e., where the vendor prepares, sets up, serves or cleans up food on Cornell controlled property, including both facilities owned by Cornell and facilities that may be rented or leased and only under Cornell’s control for the period of the event) may not be paid via individual pcard. Caterers require the issuance of a contract and proof of insurance. In some instances the FTC/BSC, may pay for catering services on a BSC procurement card. See Section 700 of this Buying Manual for further details.</td>
</tr>
<tr>
<td>Conflict of Interest, Vendor</td>
<td>Purchases from vendors where a potential conflict of interest exists require pre-transaction review, per <a href="#">University Policy 4.14, Conflicts of Interest and Commitment</a>.</td>
</tr>
<tr>
<td>Cornell Unallowable Goods/Services</td>
<td>Purchases identified as Cornell unallowable in <a href="#">University Policy 3.14, Business Expenses</a>, are not allowed, regardless of the source of funds or mode of payment.</td>
</tr>
<tr>
<td>Deposits/Partial Payments</td>
<td>Do not make partial payments where the total value of the purchase exceeds your procurement card transaction limit.</td>
</tr>
<tr>
<td>Employees</td>
<td>Per IRS tax guidelines, you may not pay: 1. A current employee via pcard 2. An individual who has been employed by Cornell at any time in the current calendar year via pcard</td>
</tr>
<tr>
<td><strong>Prohibited Transactions, continued</strong></td>
<td></td>
</tr>
<tr>
<td><strong>e-SHOP Vendors</strong></td>
<td>Do not use your pcard to purchase from a vendor that is available in e-SHOP.</td>
</tr>
<tr>
<td><strong>Gifts Cards/Certificates</strong></td>
<td>Gifts cards and/or certificates are generally classified as taxable income by the IRS and may not be purchased with a procurement card. Contact your FTC/BSC for guidance.</td>
</tr>
<tr>
<td><strong>Insurance</strong></td>
<td>You may not pay for insurance premiums, co-payments, deductibles, or services with your procurement card. For information on purchasing insurance, please contact Risk Management and Insurance.</td>
</tr>
<tr>
<td><strong>Investment Services</strong></td>
<td>In accordance with Cornell policy, authority for these transactions requires the additional review of the university’s Investment Office.</td>
</tr>
<tr>
<td><strong>Legal Services</strong></td>
<td>In accordance with Cornell policy, authority for these transactions requires the additional review of the Office of University’s Counsel.</td>
</tr>
<tr>
<td><strong>Medical Services</strong></td>
<td>Due to tax reporting requirements, medical services (i.e., physician, surgeon, ophthalmologist, etc.) may not be paid via pcard.</td>
</tr>
<tr>
<td><strong>Non-Preferred Suppliers</strong></td>
<td>Do not use the pcard to purchase goods and services from a non-Preferred Supplier, where the good or service is available from a Preferred Supplier.</td>
</tr>
<tr>
<td><strong>Personal Expenses</strong></td>
<td>Do not purchase any good or service that is primarily for personal use. Use of this card for personal expenses is governed by University Policy 3.6, Financial Irregularities. Using the card in this manner with the intention of reimbursing Cornell is NOT an acceptable practice. Caution: Many items lend themselves to personal use, such as magazines and newspaper subscriptions. It is the cardholder’s responsibility to provide documentation to support that the purchase of an item that lends itself to personal use is essential to fulfilling his or her job responsibilities.</td>
</tr>
<tr>
<td><strong>Pest Control</strong></td>
<td>These services must be coordinated with the customer service center in the Department of Facilities Management, due to the potential use of pesticides. Contact your local building coordinator.</td>
</tr>
<tr>
<td><strong>Radioactive Materials</strong></td>
<td>Environmental Health &amp; Safety must approve all requests for radioactive materials prior to an order being placed with a vendor. See the “Radiation Safety Manual” for further information on purchasing radioactive material.</td>
</tr>
</tbody>
</table>
### Prohibited Transactions, continued

<table>
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<tr>
<th>Section</th>
<th>Description</th>
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<tbody>
<tr>
<td><strong>Real Estate Services, Purchase, Rental, etc.</strong></td>
<td>In accordance with Cornell policy, authority for these transactions requires the additional review of the university's Real Estate Office.</td>
</tr>
<tr>
<td><strong>Security Systems, Building</strong></td>
<td>Building security systems must be coordinated through the Cornell Police, and must not be purchased with a procurement card.</td>
</tr>
<tr>
<td><strong>Services Performed on University Property</strong></td>
<td>Nearly all services, regardless of where they are performed, require both a contract and verification that the vendor meets the university’s insurance requirements. <strong>Therefore, pcard holders may not pay for services being performed on university owned or controlled property</strong>, except those services that are being performed by a vendor who has signed a university contract and whose services are not already specifically prohibited. Services that are typically performed on university property and for whom we have a contracted vendor, which may be paid via pcard, include: Audio Video installation, Copying, Copier repair and maintenance, Document destruction (shredding), Express mail and package delivery, Photography, Videography, Gas/cylinder delivery, Waste management/removal. Contracted vendors performing the services listed above may be found on Procurement Services’ web site at <a href="http://www.dfa.cornell.edu/procurement/supplierlistview">http://www.dfa.cornell.edu/procurement/supplierlistview</a>. <strong>Contact your FTC/BSC to discuss the appropriate payment for any other service PRIOR to engaging the service provider.</strong></td>
</tr>
<tr>
<td><strong>Travel-Related Expenses</strong></td>
<td>Any travel-related purchase or rental is prohibited (e.g., hotel, motel, airline, train, bus, taxi, limousine, or cruise fare; vehicle or boat rental; gasoline; road tolls of any kind; travel agency purchase; parking lot fees). Certain travel-related merchants have been blocked from accepting procurement cards. <strong>Note:</strong> 1. Conference registration fees may be charged to your procurement card if the fee does not exceed your transaction limit. 2. Special exceptions have been granted to FTC/BSCs. If you are planning a group or visitor travel, contact your FTC/BSC.</td>
</tr>
<tr>
<td><strong>Travel Meals</strong></td>
<td>You may not charge meals to your procurement card while you are traveling for the university if that travel includes an overnight stay.</td>
</tr>
<tr>
<td><strong>Vehicle Rental</strong></td>
<td>The rental of any type of car, truck (including moving truck), van, bus, or limousine is prohibited on pcard. This includes both rentals while in travel status and locally.</td>
</tr>
</tbody>
</table>
Documentation Requirements

Documenting Procurement Card Transactions
Cornell requires procurement card holders to submit documentation of all purchases on their procurement card within 10 days of receiving an email notification from the PCard Receipt Processing System. Sufficient documentary evidence is necessary in order to comply with university policies, sound business practices, and the requirements of external and internal reviewers. Sufficient documentary evidence includes an original receipt (see number 1 below) and an explanation of business purpose (see number 2 below.)

1. An “original” receipt is based on what a particular vendor generally provides as proof of purchase, for example: cash register tape, detailed packing slip, copy of an order form (for registrations, applications, subscription, etc.), web receipt or email acknowledgement from vendor, etc. Receipts should include description of item(s) purchased, vendor name, date, quantity, unit price, and total cost. If any relevant information is not included on the receipt, the cardholder will include the missing details within the Business Purpose section of the PCard Receipt Submission screen (see “Electronic Submission of Documentation” at the end of this section).

Note: Third-party billing companies such as PayPal generally do not include detailed information about the item(s) purchased. The cardholder should, in cases such as this, provide a copy of the web page that identifies the item(s) purchased and the web receipt from the third-party billing company.

In cases where the original receipt is not immediately available, the cardholder will create a document containing the following: an explanation as to why the original receipt is not available, details about the transaction including a description of item(s) purchased, vendor’s name, date of purchase, quantity, unit price, total cost, account(s) to charge and, as described below, a description of the business purpose. The cardholder will submit this document, in lieu of the receipt, utilizing the PCard Receipt Processing System.

2. An explanation of the business purpose of the item(s) purchased should include specific information about why the purchase occurred (i.e. lab supplies for study of honey bees). For the payment of business meals, the business purpose must include a list of the attendees.

Caution: The business purpose must be written in terms that would be clear to an external reviewer, especially in cases where the item could lend itself to personal use (for example, CDs, videos, meals, and so forth).

Notes:

- Credits issued to a procurement card require an explanation from the cardholder, to ensure that the procurement card coordinator can apply the credit to the same account as the original debit.
- Some vendors provide only an estimate of shipping charges when goods are ordered and, therefore, the amount listed on a receipt will sometimes vary from the amount actually charged to the pcard.
- Some vendors mistakenly send pcard receipts to the central university address that is used for accounts payable invoices, rather than to the cardholder, which can account for a cardholder never receiving a receipt.
Electronic Submission of Documentation

A file of pcard transactions is provided by our issuing bank each day. When the transactions in this file are uploaded to Cornell’s financial system (Kuali Financial System or KFS), one email notification is sent to the cardholder for each transaction on his/her pcard. The cardholder will respond to this email within 10 days by selecting a link within the email to access the PCard Receipt Processing System. This system makes it easy for cardholders to submit documentation electronically. Cardholders will upload an electronic version of the receipt and enter the business purpose and account(s) to be charged.

The cardholder’s submission of electronic documentation creates a record in ImageNow. The pcard coordinator in the FTC/BSC will access the electronic documentation through the ImageNow FTC/BSC workflow queue. Coordinators use the images and other information submitted by the cardholder to review the PCDO in KFS. After reviewing the ImageNow record, updating (as necessary) and approving the PCDO, the coordinator routes forward the ImageNow record. A batch process runs each night that matches up the forwarded ImageNow records to the appropriate PCDO and attaches the electronic documentation to the PCDO.
Special Topics

Accounts with Additional Restrictions
There are restrictions on the types of accounts that may incur pcard charges or be used as a default account:

- Accounts that cannot incur procurement card charges
  - State appropriation construction accounts (Sub fund PLSUCF)
  - Receivable accounts (Object codes with object type AS.; accounts with sub fund BALSHT; invested funds IN)

- Accounts that may not be default accounts
  - State appropriation accounts (Sub fund APSTAT)
  - Agency accounts (Sub fund EXTORG, external organizations which were formerly Agency accounts)

- Accounts where procurement card charges may not “auto release”
  - State appropriations (Sub fund APSTAT)
  - Federal appropriations (Sub fund APFEDL)
  - Any grant or contract account (Fund CG)

♦ Note: The purchaser must comply with all sponsor and other requirements on restricted accounts. The purchaser must not charge federal unallowable expenses or costs generally considered indirect, such as office supplies, to sponsors.

Inactive PCards
An unused and potentially unmonitored credit card account creates the opportunity for fraudulent use by unauthorized parties; therefore, FTC/BSC Directors should close any pcard not used at least 12 times in any one year. To facilitate the closure of low use pcards, each January the Office of Credit Card Programs will supply FTC/BSC Directors with a prior year report of transaction totals by cardholder. It is the responsibility of each FTC/BSC Director to review this information with Unit Managers, notify cardholders whose accounts are to be closed, and then request that the Office of Credit Card Programs close the selected accounts. The FTC/BSC may also choose to review and close infrequently used accounts that have been opened for less than 12 months.

Outside Compliance Reviews
The Office of Credit Card Programs, Disbursement Quality Assurance, the University Audit Office, or other auditing agencies will periodically review procurement card transactions. Based upon these reviews, cards may be suspended or permanently revoked, or other disciplinary action may be taken.

♦ Note: Any financial penalties associated with external audits by regulatory agencies are the responsibility of the unit. These penalties may be greater than the amount of the transaction because auditors extrapolate results based on their sample testing.

Internal Sales (Cornell Vendors)
If your unit accepts procurement cards for internal sales, those sales must be recorded on your credit card sales deposit as interdepartmental revenue. This entry into the general ledger is performed automatically by Cash Management if an internal merchant account has been established. For more information, contact Cash Management and see University Policy 3.17, Accepting Credit Cards to Conduct University Business.
Procedures

Applying for a Procurement Card

Individuals who believe they are eligible for a procurement card should contact their supervisor, who may, in turn, contact the Financial Transaction or Business Service Center for an application. The application form requires the recommendation of the supervisor, unit manager (or chair), and the FTC/BSC Director. The Office of Credit Card Programs reviews all materials and, if an initial approval is granted, will contact the prospective applicant (via email) with final instructions on completing the application process.

Notes:
- All applicants are required to complete an online tutorial on pcard policy, pass a quiz based on the tutorial, and sign a Cardholder Agreement, before being issued a pcard.
- Cardholders are encouraged to complete a tutorial on the PCard Receipt Processing System, or at a minimum, review the written instructions.
- An individual may receive only one pcard per unit served by the same FTC/BSC.
- Cardholders may NOT transfer a pcard to a new position. A new position, with different responsibilities and a new supervisor, requires completion of the pcard application process if the use of a pcard is requested.

Procurement cards are sent via US Mail, by the issuing bank, to the address provided on the application. Replacement cards will be automatically mailed to that same address no later than seven days before the card’s expiration date.

Dispute Process - Correcting Erroneous Charges on the PCard

If a cardholder authorizes a vendor to charge his or her pcard, and the resulting charge is incorrect, the cardholder should first contact the vendor and attempt to resolve the error. (Some examples of common “errors” are: incorrect dollar amount, duplicate charge, credit not received.) If the error is not resolved by contacting the vendor, the cardholder will complete a Charge Dispute Form (see the “Forms” section of the pcard web pages at http://www.dfa.cornell.edu/procurement/buyers/credit-cards/procurement-card/forms.) The form must be completed and faxed to the financial institution within 60 days of the statement date on which the error appeared. The financial institution must acknowledge the “Charge Dispute Form” within 30 days of receipt of the form. Within 90 days of receipt of the form, the financial institution will correct the error or provide an explanation as to why the charge is correct.

Caution: If the cardholder has not authorized a vendor to charge the pcard, then the cardholder must assume that an unauthorized party has obtained his or her pcard number, and must contact the financial institution immediately. The pcard account will be shut down and a new plastic, with a new account number, will be mailed to the cardholder. The financial institution may also request that the cardholder complete an additional form (mailed to them by the financial institution) confirming the fraudulent use of the pcard.

Lost or Stolen PCards

If a pcard is lost or stolen, the cardholder must contact the financial institution immediately to ensure that fraudulent use of the pcard does not occur. The financial institution will shut down the pcard account and will mail a new plastic, with a new account number, to the cardholder.

Cardholders Change of Status

If a cardholder is on any type of university leave that extends beyond 30 days or is for an unknown duration, that individual’s pcard must be suspended. The individual’s supervisor will inform the FTC/BSC of the date that the cardholder’s leave will start or as soon thereafter as
possible. Suspending the pcard will prevent unauthorized use of the account during a time when the cardholder is not available to dispute the charge. See Account Closures and Other Changes to Procurement Cards for further details on suspending an account.

**Purchases Rejected by Vendors**
If a purchase is declined at the point of sale, the cardholder may call the financial institution or his/her procurement card coordinator to obtain the reason. If a card is accidentally destroyed or is damaged and cannot be used, the cardholder will contact the financial institution to request a replacement card.

**Account Closures and Other Changes to Procurement Cards**
Procurement card coordinators will utilize the financial institution’s online system to change default accounts and mailing addresses. For account suspensions, account closures, name changes, or any other change of the pcard account, procurement card coordinators will complete an online Credit Card Update form, found at [https://www.dfa.cornell.edu/procurement/buyers/credit-cards/procurement-card/forms](https://www.dfa.cornell.edu/procurement/buyers/credit-cards/procurement-card/forms).

*Note:* When a procurement card is lost or stolen, and the financial institution subsequently issues a new plastic with a new account number, a Credit Card Update form does **not** need to be submitted. (See “Lost or Stolen PCards” above.)

**Expiring Procurement Cards**
A pcard near its expiration date will automatically be replaced by the financial institution, no later than 7 days prior to the end of the month in which the card expires. If a replacement for the expiring pcard is not received, and it is within 7 days of the end of the month in which the card will expire, the cardholder will contact the financial institution.
Responsibilities

Cardholder

1. Read and understand this policy.

2. Keep your pcard number confidential; lending or sharing the card is not allowed. Keep your card secure (on your person or in a locked file/drawer).

3. Comply with the per-transaction and overall monthly cycle limit on your procurement card.

4. Never "split" the cost of one single item (whether good or service) into multiple payments in order to circumvent the per transaction limit of the pcard.

   *Caution*: Do not make multiple purchases of the same item such that the total combined value of the purchases would require the completion of a bid through Procurement Services. See “The Purchase Order Process” section of this manual for details on the bid process.

5. Consult your FTC or BSC if you need to make a purchase that is not allowed on pcard, or that exceeds your pcard transaction limit.

6. Purchase only business-related items permitted by University Policy 3.14, Business Expenses. Do NOT purchase any good or service contained in “Prohibited Transactions”; never use the card for personal expenses.

7. The cardholder is responsible for ensuring that any expense paid by procurement card is not otherwise submitted for reimbursement or used for any inappropriate purpose.

8. Inform the vendor that your purchase is exempt from New York State sales tax. If the vendor will not grant a sales tax exemption, note the vendor’s refusal on your receipt.

9. Submit sufficient documentary evidence, including original receipts, account(s) to be charged, and an explanation to support the business purpose of each purchase on your card via the PCard Receipt Processing System. You must redact any sensitive data (e.g., credit card numbers) from the documentation prior to uploading it. Submission of the documentation will occur within ten days of your receipt of the email notification from the PCard Receipt Processing System. See “Documentation Requirements” for further details on documentation.

   *Caution*: The requirement to provide sufficient documentary evidence exists even when you are away from your primary work location, especially in light of increased credit card fraud.

   *Caution*: If the amount charged to your pcard differs from the amount on your receipt, contact the merchant and note the reason for the price difference within the business purpose field of the PCard Receipt Scanning System.

10. Retain all original supporting documentation of purchases (i.e., receipts, packing slips) for all fund types for 60 days from the submission date, then you may discard it. Follow your department procedures for storage location.

11. Review your credit card statement upon receipt and if any errors are identified, follow the procedures outlined in “Dispute Process - Correcting Erroneous Charges on the PCard.”
**Note:** Credit card statements are issued only if there is activity on the account during the month. These statements are not subject to University Policy 4.7, Retention of University Records, and may be shredded if unit practice permits (supervisors may wish to review and/or retain statements).

12. If you authorize a regular monthly charge to your card, you are responsible for notifying the vendor in the event that your card number changes or your account is closed or suspended.

**Caution:** Failure to comply with university policy, including all procedures outlined in this manual, will result in the suspension or revocation of your procurement card.

### Financial Transaction Center or Business Service Center Director

1. Appoint one or more procurement card coordinators (i.e., Fiscal Officer’s delegates for PCDO’s in KFS). This person must have appropriate knowledge of financial, purchasing and accounting policies and be employed directly in your center.

2. Provide procurement card applications to supervisors, as requested. Do not supply applications directly to applicants.

3. Review procurement card applications:
   - to ensure the form is complete
   - for reasonableness of request
   - to determine applicant’s prior history of policy compliance (assuming he or she previously held a pcard in a unit served by your FTC/BSC)
   - to recommend the application for approval, OR notify the supervisor and unit chair/business manager that the application has been rejected

**Caution:** If an applicant formerly held a pcard, there must be compelling evidence that the card is essential for that individual’s job function and that they were compliant with university policies related to procurement cards.

See the Office of Credit Card Programs web pages for further details on the application process.

4. Review the policy violation information provided by your procurement card coordinator(s).

5. Take appropriate action to ensure that violations of this policy result in the suspension or revocation of the procurement card.

6. Review with Unit Managers any pcard that has not been used at least 12 times in any one year for possible closure. Notify each cardholder, whose account is to be closed, and then request the Office of Credit Card Programs close the account.

7. Report incidences of possible abuse of procurement card privileges, or the fraudulent use of a procurement card, to the University Audit Office, as required by University Policy 3.6, Financial Irregularities.

**Note:** Contact the Office of Credit Card Programs, in the Division of Financial Affairs, at any time for guidance on suspensions, revocations, and other issues.
Office of Credit Card Programs

1. Administer change to this manual

2. Provide guidance (FTC/BSC Directors, Procurement Card Coordinators, Supervisors, and Cardholders)

3. Provide information and updates to Procurement Card Coordinators as needed

4. Review applications

5. Serve as university contact with financial institution issuing procurement cards

6. Close pcards as requested by FTC/BSCs

7. Suspend/revoke procurement cards as necessary based on the results of reviews by Disbursement Quality Assurance, the University Audit Office, other external auditors, and/or the findings of The Office of Credit Card Programs

Procurement Card Coordinator

1. Read and understand this manual

2. Complete the Procurement Cards course offered by the Division of Financial Affairs within 6 months of assuming the responsibilities of procurement card coordinator

3. Complete the procurement card online tutorial. For instructions and a link to the tutorial in CU Learn, please see https://www.dfa.cornell.edu/procurement/buyers/credit-cards/procurement-card/applying

4. Assist, as necessary, with procurement card applications, disputes, and account maintenance

*Caution:* Do NOT store credit card numbers.

5. Review each procurement card charge found in your KFS action list to ensure that each charge has sufficient supporting documentation, an appropriate object code, and a documented business purpose that is in compliance with university policy and other restrictions applicable to the account. Each PCDO doc in KFS should, when possible, be reviewed as described and then approved prior to the doc auto-approving in KFS. Utilize the scanned images and other data provided by the cardholder in your ImageNow FTC/BSC workflow queue. After approving the PCDO, route forward the ImageNow record in the FTC/BSC workflow queue.*Caution:* When sales tax is a component of a transaction that is otherwise classified as federal unallowable (e.g., alcohol), it MUST be recorded with a federal unallowable object code and must not be charged to Federal or State appropriations or any grant or contract account (Funds AP and CG.) Sales tax on goods/services that are not classified as federal unallowable does not require a federal unallowable object code.

6. Review "auto approved" pcard charges to ensure that:

* The transaction is placed on the correct account.
• Necessary information (i.e., what was purchased, business purpose, explanation of why original receipt not turned in) is collected via the PCard Receipt Processing System, as described in “Documenting Procurement Card Transactions”.
• If the transaction was not performed by the cardholder, direct the cardholder to contact the bank so that the charge may be disputed or reported as fraudulent (see details on disputing a transaction in “Dispute Process – Correcting Erroneous Charges on the PCard” in Section 305)

7. Determine that any credit issued for a procurement card purchase reflects the exact account number(s) charged for the initial purchase

8. Report to your FTC/BSC director any violation of university policy, including this manual. Violations include, but are not limited to: missing documentation, performance of a prohibited transaction, splitting a transaction, lending/sharing of pcard, transactions exceeding the pcard limit, accidental personal use of pcard, late submission of documentation

9. Close procurement card accounts based upon instructions provided by the cardholder’s supervisor, unit human resources representative, or FTC/BSC director. Destroy the card immediately. For details on closing an account, see Account Closures and Other Changes to Procurement Cards, in this manual

10. Report incidences of possible abuse of procurement card privileges, or the fraudulent use of a procurement card, to the University Audit Office, as required by University Policy 3.6, Financial Irregularities

**Supervisor**

1. Request a procurement card application from your FTC/BSC director ONLY for those individuals whose position requires frequent business-related purchases, as outlined in his/her job description

2. Implement procedures to re-evaluate the need for a procurement card whenever a staff member's job requirements or status changes

3. When a staff member begins any type of university leaves that extends beyond 30 days, or will be for an unknown duration, request that your FTC/BSC suspend the pcard. Upon the staff member’s return, the supervisor may request the FTC/BSC to re-activate the pcard

4. Implement procedures to ensure that any expenses charged on a procurement card that would normally seem to be for personal use, such as cell phones and Internet access at home, are based on the end user’s job requirements

5. Submit a request to the appropriate procurement card coordinator when an account must be closed due to termination or change of status

6. Assist the FTC/BSC director in suspending or revoking a cardholder’s pcard privileges, as requested
Unit Chair or Business Manager

1. Review procurement card applications to ensure that the applicant has job responsibilities that include frequent business-related purchases.

2. Assist the FTC/BSC director in suspending or revoking a cardholder’s pcard privileges, as requested.
Special Considerations for FTC/BSC Cardholders

This section describes special permissions that have been granted to the Financial Transaction and Business Service Center (FTC/BSC) procurement cardholders for the payment of: Cornell faculty, staff and student group travel, visitor travel, catering, other event-related expenses, and various services. In order to qualify for a payment (including a deposit) on an FTC/BSC pcard, all of the following general conditions must be met, in addition to any specific restrictions listed in each topic below.

General Conditions for all FTC/BSC PCard Transactions

- Payments must be made using an FTC/BSC pcard; authorization may NOT be extended to a regular card or cardholder, unless specifically stated.
- The FTC/BSC will be allowed to pay up to the first $10,000 of the expenses described in this section using an FTC/BSC procurement card so long as the necessary contract(s) has been executed (signed/approved) prior to any such payment (including a deposit) being made.
- When the transaction’s total exceeds $10,000, payment of the balance remaining after the deposit is paid via FTC/BSC pcard, must be requested via the purchase order process.
- When collection of insurance certificates is required (as listed in each topic below), the insurance must be verified prior to any payment (including a deposit) being made.
- When a transaction is paid for using both a pcard and the PO process, each transaction must contain a reference to the other in order to create an appropriate audit trail. The FTC/BSC will record the Procurement Card Doc (PCDO) number found in KFS from the initial pcard payment in the Notes tab of the Purchase Order that was issued for the remaining balance. In addition, the PO number will be recorded in the Notes tab of the PCDO.

Caution: Payments may not be requested via Disbursement Voucher (DV) because this payment method does not advance “administrative ease” for the institution as a whole.

Note: Procurement Services will assist in the collection of insurance certificates for vendors who do not already have insurance on file (see http://www.dfa.cornell.edu/procurement/buyers/insurance). Notify Procurement far enough in advance of any payment (including a deposit) to allow adequate time to request and receive the required insurance certificates.

Group and Visitor Travel Allowed on an FTC/BSC PCard

Outlined below are the limited instances in which an FTC/BSC pcard may be used to pay for group and visitor lodging and commercial transportation (i.e., airline, chartered bus, train) up to the first $10,000. All conditions for use outlined below must be met in order for the payment to qualify for the use of an FTC/BSC pcard.
Conditions for Use

A. An individual for whom a travel-related payment, as described in items B through G below, is being made must meet one of the following definitions:

1. **Group** – three or more Cornell faculty, staff or students who are traveling together on university business.

   *Caution:* Payment of travel expenses for students are subject to many rules and regulations and must often be processed through Financial Aid. Class trips, conference attendance, or other mission related educational travel may be directly paid from unrestricted department funds only. Travel awards (regardless of sources of funds), travel stipends and payment for travel from funds designated for scholarship must be processed through the Financial Aid System (RUSS form). Pay special attention to documenting the business purpose for student travel. Contact the University’s Tax Manager for more information or clarification. Before paying any travel related expense directly on behalf of a student, check with uco-tax@cornell.edu to verify that it does not need to be processed through Financial Aid.

2. **Visitor** – an individual traveling at the request of a Cornell faculty/staff who is not being compensated for services, e.g., individuals interviewing for a position or a guest receiving only an honorarium.

B. **Lodging.** Payment for lodging at a hotel for a Cornell group or visitors may be made via FTC/BSC pcard so long as the hotel meets the conditions below. Lodging for individual faculty, staff and students may not be paid via pcard, see Policy 3.2, University Travel.

   1. If the hotel requires only a "confirmation/reservation form" that notes just the number of rooms, dates, cost, and cancellation policy, then it is acceptable for the unit to complete and sign this form.

   *Caution:* If the hotel requests completion of a form that has any additional terms and conditions that may be considered a “contract”, then it must be forwarded to Procurement Services for approval/signature, prior to any payment (including a deposit) being made. See Conditions for Review of Contracts by Procurement Services below.

   2. The hotel may not be a Bed and Breakfast establishment.

   3. Payment to the hotel may include food and beverages provided by the hotel for the group members (e.g., group dinner at a restaurant within the hotel) as well as minor miscellaneous charges (e.g., internet usage fees). If paying for catering services by the hotel or another vendor or facility rental charges (non-lodging), please read the remainder of this section to ensure that requirements for making any portion of the payment via FTC/BSC pcard are met.

C. **Airfare.** Domestic and international travel may be paid via FTC/BSC pcard for a group or for visitors.

   1. Individual travel for Cornell faculty, staff, or students may not be paid via pcard.

   *Caution:* Use of Sponsored Funds requires compliance with the Fly America Act (see http://www.dfa.cornell.edu/accounting/topics/sponsoredfinance/training.cfm).
D. Limousine service and taxis. Limousine and taxi service, e.g., Ithaca Airline Limousine, may be paid via FTC/BSC pcard for a group or for visitors (not for individual faculty, staff, or student); insurance must be on file with Procurement Services for the limousine or taxi company.

E. Train. Train travel for a group or visitors (not for individual faculty, staff, or students) may be paid via FTC/BSC pcard.

F. Bus(es). Buses may be chartered via FTC/BSC pcard for a group (not for individual faculty, staff, or student bus fare) so long as insurance is on file with Procurement Services for the bus company and the contract (if one is required) has been executed by Procurement Services prior to any payment (including a deposit) being made. See Conditions for Review and Approval of Contracts by Procurement Services below.

Notes:
- The FTC/BSC needs to be aware that when a hotel has a credit card on file, there is a risk that other goods/services could be charged to the room such as food, in-room movies, etc. It is the responsibility of the FTC/BSC to collect reimbursement from the traveler where appropriate.
- The university hosts a website known as the Travel Portal, which contains links to several travel vendors.
- University Policy 3.2, University Travel pertains to the individual business travel of Cornell faculty and staff members, which is initially paid by the individual using a Cornell corporate travel card or other personal credit card, and then reimbursed as appropriate. This policy should not be confused with the special considerations for FTC/BSC pcards outlined in this section.

University Events: Catering and/or Event Space Rental

Outlined below are the limited instances in which an FTC/BSC pcard may be used for payments up to $10,000 for catering, event space rental, and events that include both food and space. All conditions outlined must be met in order for any payment (including a deposit) to be made on an FTC/BSC pcard.

Considerations when Making Payments for Catering and/or Event Space Rental:
- Catering occurs when a vendor prepares, sets up, serves, or cleans up food on Cornell controlled property, including both facilities owned by Cornell and facilities that may be rented or leased and only under Cornell’s control for the period of the event, i.e., rented banquet hall. Catering should not be confused with simple delivery where no service is provided on site, i.e., pizza delivery.
- FTC/BSC Directors have been delegated the authority to execute (sign) contracts and addendums up to $10,000 for catering, event space rental, and events that include both food and space. When the contract total exceeds $10,000, Procurement Services will execute the contract as part of the purchase order issuance process; therefore, FTC/BSC Directors will not sign these contracts.
- When the FTC/BSC Director is authorized to execute a contract, it is recommended that the vendor’s insurance certificates be on file. FTC/BSCs should request insurance certificates and, when possible, attach the documents to the pcard doc (PCDO) in KFS. Payment via
pcard need not be delayed based upon receipt of the insurance documents since Cornell’s standard Catering Contract and Event Addendum contain language on indemnification.

- It is NOT recommended that 100% of the order total be paid in advance; deposits should be limited to 50% of the total.

Catering Only

Up to $10,000:
- The unit will request that the vendor complete Cornell’s standard Caterer Contract, after which the unit will complete their portion of the document and send to the FTC/BSC. Lastly, the FTC/BSC Director or designee executes (signs) the contract.
- After the signed contract is sent back to the vendor, the FTC/BSC may proceed with a deposit up to 50% of the total, not to exceed $5,000.
- The final balance may be made via pcard so long as the total amount, including the deposit, has not exceeded $10,000.

$10,000 or greater:
- The unit will request that the vendor complete Cornell’s standard Caterer Contract, after which the unit will complete their portion of the document and send to the FTC/BSC. The FTC/BSC Director does not sign this document.
- The FTC/BSC will attach the contract to a requisition in KFS and note the amount of the deposit (if any) that is being paid via pcard.
- If any payment is due in less than ten days, please note the due date on the Req. Consider following up with Procurement Services via email, as described below in Conditions for Review and Approval of Contracts by Procurement Services.
- After the purchase order is issued, the FTC/BSC may proceed with a deposit up to 50% of the total, not to exceed $10,000.
- After the deposit (if any) is made, the FTC/BSC will go back to the purchase order and note the PCDO number. In addition, the purchase order number will be recorded in the Notes field of the PCDO.

Caution: If a caterer provides its own contract, instead of signing Cornell’s standard Caterer Contract, please contact Procurement Services. It is essential that contracts for catering contain language regarding indemnification and it must be determined that the caterer is indeed an independent contractor. Therefore, a procurement agent will need to review the document(s).

Note: If the caterer has signed a University Contract, then that caterer has already agreed to Cornell University’s terms and conditions; therefore, the transaction does not require the Standard Catering Contract and only the details for the event are required (e.g., dates, times, menu, room set-up, number of attendees, etc.). To determine if your caterer has signed a University Contract, see “Caterer and Restaurant List” on Procurement Services website at https://www.dfa.cornell.edu/procurement/buyers/hiring-caterers.

Event Space Rental and Event Space with Catering (same process)
In nearly all cases, vendors supplying event space or event space with catering will present the unit with their own contract. If you encounter a vendor that does provide you with a contract specific to your event, please contact Procurement Services.
Less than $10,000:
- The unit will request that the vendor complete Cornell’s Addendum for Facility Contract Agreements, after which the unit will complete its portion of the document and send both the vendor’s contract and Event Addendum to the FTC/BSC. Lastly, the FTC/BSC Director or designee executes (signs) both the vendor contract and Cornell’s Event Addendum.
- After the contract and Event Addendum are signed and sent to the vendor, the FTC/BSC may proceed with a deposit up to 50% of the total, not to exceed $5,000.
- The final balance may be made via pcard so long as the total amount, including the deposit, has not exceeded $10,000.

$10,000 or greater:
- The unit will request that the vendor complete Cornell’s Addendum for Facility Contract Agreements, after which the unit will complete its portion of the document and send both the vendor’s contract and the Event Addendum to the FTC/BSC. The FTC/BSC Director does not sign these documents.
- The FTC/BSC will attach the vendor contract and Event Addendum to a requisition in KFS and note the amount of the deposit (if any) that is being paid via pcard.
- If any payment is due in less than ten days, please note the due date on the req. Consider following up with Procurement Services via email, as described below in Conditions for Review and Approval of Contracts by Procurement Services.
- After the purchase order is issued, the FTC/BSC may proceed with a deposit up to 50% of the total, not to exceed $10,000.
- After the deposit (if any) is made, the FTC/BSC will go back to the purchase order and note the PCDO number. In addition, the purchase order number will be recorded in the Notes field of the PCDO.

For your convenience, this information is in a chart on the Procurement Services website at [http://www.dfa.cornell.edu/procurement/buyers/hiring-caterers](http://www.dfa.cornell.edu/procurement/buyers/hiring-caterers).

Please refer to the following:
- Buying Manual Section 700, Paying for Services
- Standard Caterer Contract found at [https://www.dfa.cornell.edu/procurement/tools-forms/forms/contracts](https://www.dfa.cornell.edu/procurement/tools-forms/forms/contracts)
- Event Addendum found at [https://www.dfa.cornell.edu/procurement/tools-forms/forms/contracts](https://www.dfa.cornell.edu/procurement/tools-forms/forms/contracts)

Other Services

FTC/BSCs are routinely requested to pay for services (or deposits on a service) via pcard. This occurs even at low dollar levels since regular cardholders have been restricted to a finite list of services that are considered low risk (see details in Section 302, PCard Prohibited Transactions). For these reasons, we are providing below some general information on issues to consider when procuring services.

Most services, regardless of where they are performed, require a contract. Even when the service provider does not require a contract, it is the responsibility of the FTC/BSC to evaluate the service being provided to determine if the resources of the university would be best protected by the issuance of a contract. This may be a contract that is specific to the service being provided and/or the standard terms and conditions associated with a
purchase order. The FTC/BSC should consider the total value of the services, the possible need for a warranty, and risk to property and persons that could create a liability to the university. Safeguarding the assets of the university must be the first consideration when engaging a service provider.

**Note**: There are some commonly used service providers that have already signed a university wide contract; see [http://www.dfa.cornell.edu/procurement/supplierlistview](http://www.dfa.cornell.edu/procurement/supplierlistview).

For a service to be eligible for payment up to $10,000 via FTC/BSC pcard, all of the following conditions for use must be met.

**Conditions for Use**

A. The entity being paid for the service must be a corporation, partnership, LLC or LLP. If you are paying an individual, i.e., not one of the business entities listed, you must refer to Section 700 of this manual and perform the Independent Contractor analysis in order to ensure that you are NOT paying an individual who should be classified as an employee and paid through the payroll system.

**Caution**: You may **not** pay a current employee via pcard. You may **not** pay an individual who has been employed by Cornell at any time in the current calendar year via pcard. You may **not** pay a foreign national for services performed within the United States via pcard.

B. The contract (when needed) must be executed by Procurement Services prior to any payment (including a deposit) being made. See **Conditions for Review and Approval of Contracts by Procurement Services below**.

C. The service provider must meet Cornell's insurance requirements. This rule applies regardless of where the services will be performed. The FTC/BSC must check Procurement Services’ web site to verify that the vendor appears on the list of suppliers that have current, adequate insurance, which can be found at [https://www.dfa.cornell.edu/procurement/buyers/insurance](https://www.dfa.cornell.edu/procurement/buyers/insurance).

**Conditions for Review and Approval of Contracts by Procurement Services**

When a contract is necessary, the appropriate Unit representative will review the document and signify review and acceptance of the vendor's terms by placing his/her initials, date, and NetID in the margin on each page of the contract. The FTC/BSC representative will verify that the Unit representative has placed his/her initials, date and NetID in the margin of each page of the contract, as described above. All contracts are to be attached to the requisition. Procurement Services will perform the final review and sign the agreement on behalf of the University.

**Caution**: **Do not** sign on the signature line as Procurement Services is required to sign on behalf of the University. In all cases, units will send a contract to their FTC/BSC, who will then forward to Procurement Services, as an attachment to a requisition, for review and approval.

**Note**: To expedite the process for an event or other service where a deposit must be made within the next ten (10) days, the FTC/BSC will initiate a requisition, attaching the vendor’s signed contract and addendum, and then contact Procurement Services to alert them to the deadline.
Corporate Travel Cards

Introduction
A corporate travel card is a personal liability charge card that is used for the payment of business-related expenses. The bill is sent directly to the cardholder, and he or she is responsible for remitting payment directly to the financial institution. The card has certain benefits that have been negotiated by the university. For example, there is no annual fee. Please see the Card Highlights Chart for further details.

Although the corporate travel card is a personal liability, the cardholder's agreement with the financial institution requires that purchases and cash advances be for business-related expenses only.

Eligibility
Cornell University faculty or staff members are eligible to apply for a corporate travel card if they meet all of the following criteria:

- His or her position at the university requires business travel at least once per year and/or you regularly host business meals;
- He or she has been authorized to apply for a travel card by your supervisor and your unit's business manager or chair;
- He or she has completed an application and agreed to the financial institution's Cardholder Agreement;
- He or she has not previously held a corporate card with a balance that reached 180 days past due.

Benefits of the Card
The corporate travel card offers several benefits. For example, cash access, no annual fee, rental car insurance, and baggage insurance. The following information outlines the benefits of the card:

- Highlights of the US Bank Travel Card
- Travel Accident Insurance Program (coverage during travel on a common carrier)
- VISA 911 Benefits (Travel and Emergency Assistance and Auto Rental Collision Damage Waiver programs)
- Lost Luggage Insurance

Applying
To apply for a corporate travel card, use the link to the application form below. After the applicant completes his or her portion, the supervisor will sign and attest to the applicant's eligibility. The unit business manager or chair may then approve the form and send it to Credit Card Programs, which will perform a final review and submit it to the financial institution. The applicant will receive the card approximately two weeks from the date that Credit Card Programs receives the application.
The financial institution may refuse to issue a card or limit the amount available for purchases and cash advances, based on their evaluation of the applicant's credit worthiness. In any case, the financial institution will contact the applicant directly.

- Application Form
- US Bank’s Commercial Cardholder Agreement (your agreement with US Bank)
Responsibilities

Paying Your Bill
The corporate travel card is a personal liability, and the cardholder is responsible for paying each monthly statement in full, even when on an extended trip. Payment must post to the account on or before the 15th of each month. Cardholders may complete their payment by mail, telephone, or online. The amount of time it will take for a payment to post will vary based on the payment method.

- Payments sent via US Mail will take several days to post (cardholder statements contain a suggested “mail by” date).
- Online payments require up to 3 business days to post (see “Online Access” below).
- Payments initiated by phone (telepay) will post as follows:
  - Pay before 1 PM EST on a business day and payment will post that same day
  - Pay after 1 PM EST on a business day and payment will post the next business day
  - Pay on a weekend and payment will post on Monday (or the next bank business day)

The requirement to pay a corporate travel card bill on time exists even when the cardholder is on an extended trip. If a corporate travel card bill will be due before the time the cardholder will return from business travel, the cardholder should contact his or her FTC/BSC.

Caution: The financial institution will assess late fees to any account that is not paid on time. Late fees will not be reimbursed by the university.

Online Access - Paying and Viewing
You may view your corporate card account and make payments online by registering with US Bank. For instructions, please visit: https://www.dfa.cornell.edu/procurement/buyers/credit-cards/corporate-card/paying.

Bills Not Paid on Time
Balances on your corporate travel card must be paid by the due date on the card, there is no option to pay your balance over time. Listed below are the timeframes for payment and the actions that are taken by the financial institution and Cornell University when a balance is past due.

- Balance not paid by the due date of the first statement: After the due date passes, the balance on the account is now 30 days past due. Cornell’s contract with the financial institution waives this first late fee.
- Balance not paid by the due date of the second statement: After the due date passes, the balance on the account is now 60 days past due. The account is suspended. The financial institution will assess a 2.5% late fee on the entire past due amount and begin collection efforts.
- Balance not paid by the due date of the third statement: After the due date passes, the balance on the account is now 90 days past due. The Office of Credit Card Programs is required to send a courtesy email reminder to the cardholder, copying the supervisor, FTC/BSC Director and Senior Finance/Small Business Group member. The financial institution will again assess a 2.5% late fee on the entire past due amount and begin collection efforts.
At 120 – 150 days past due: Late fees continue to accrue at 2.5% of the entire past due balance each cycle. Collection efforts continue.

At 180 days past due: Late fees continue to accrue at 2.5% of the entire past due balance each cycle. US Bank continues collection efforts and will report the debt to the major credit bureaus. Cornell will incur a penalty equal to the amount of the balance due on the account and this sum will be charged to the cardholder’s unit. The cardholder is now ineligible for any other card product offered through Cornell University’s Credit Card Programs.

Lost or Stolen Cards
If your card is lost or stolen, contact the financial institution immediately, so that the account can be shut down. A new card, with a new account number, will be mailed to you.

Cards Not in Use
The financial institution will close any corporate travel card account not used within a 24-month period.

Unit Liability
As described in “Bills Not Paid on Time,” if any portion of a corporate travel card holder’s balance reaches 180 days past due, the university incurs a penalty equal to the balance due on the account. The cardholder’s unit will be responsible for this fee and Credit Card Programs will contact the unit’s FTC/BSC to arrange for the transfer of the funds to a central account.

If the university is held liable for charge(s) to a corporate travel card incurred after a cardholder is no longer in the service of the University, the unit that employed the cardholder will be responsible for paying those charges. It is, therefore, essential that the unit requests closure of the corporate travel card account when an employee terminates his or her service to the University.
### Terminating Employment or Transferring Within the University

<table>
<thead>
<tr>
<th>Event</th>
<th>Cardholder</th>
<th>Current Unit Business Manager</th>
<th>New Unit Business Manager</th>
<th>Office of Credit Card Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cardholder no longer eligible (i.e., change of responsibilities)</td>
<td>Pay your corporate travel card bill in full.</td>
<td>Contact the Office of Credit Card Programs and request account closure.</td>
<td>N/A</td>
<td>Notify financial institution of account closure.</td>
</tr>
<tr>
<td>Cardholder transfers to a new unit within the university.</td>
<td>1. Pay your corporate travel card bill in full. 2. Notify new unit business manager that you have a corporate travel card account. The manager will consult with the supervisor to determine if the employee is still eligible for the card, based on the new position responsibilities.</td>
<td>Contact the Office of Credit Card Programs and request suspension of account.</td>
<td>Contact the Office of Credit Card Programs and request account closure or reinstatement based on employee’s current eligibility for a card.</td>
<td>Notify financial institution of account suspension, account closure, or reinstatement.</td>
</tr>
<tr>
<td>Cardholder terminates employment or retires from the university.</td>
<td>Pay your corporate travel card bill in full.</td>
<td>Contact the Office of Credit Card Programs and request account closure.</td>
<td>N/A</td>
<td>Notify financial institution of account closure.</td>
</tr>
</tbody>
</table>

**Note:** The corporate travel cardholder may close his or her account at any time by contacting the issuing financial institution directly.