

HARVARD

CAMPUS SERVICES



[University Purchasing Card \(PCard\) at a Glance](#)

Card Overview and Training Links

University Purchasing Card (PCard) is issued to staff, faculty, affiliates and some graduate or undergraduate students (with financial dean approval) for low-dollar, high-volume purchases not available through B2P. See [Financial Systems Access](#) to determine eligibility; though it is ultimately the decision of Campus Services to determine if a card should be issued to an individual.

- [Instructions on requesting a PCard, Cardholder Agreement, and Application](#)
- [Managing your Account, Card Services Website](#)
- Required Training: [ROPPA](#), [Concur PCard Training](#)
- [Financial Policies](#) – Including [University-Issued Cards Policy](#), [Business Expense Policy](#), [ROPPA Policy](#), [Card FAQs](#)
- Cardholders must review and respond promptly to any communications from Citibank or Harvard regarding their card.

Card Activation

1. Visit: cardactivation.citi.com
NOTE: To activate your card you will be required to enter a Verification ID. The Verification ID will be the last 4-digits of your HUID).
2. Select your 4-digit PIN
NOTE: You MUST select a PIN to complete the card activation process.

Fraud

Report fraud within 60 days, or a lost or stolen card immediately: Contact Citibank Customer Service at 1-800-248-4553 (call collect 1-904-954-7314 when dialing outside of the U.S.). Also contact our Campus Services Card Administrator at cs_cardservices@harvard.edu and your respective supervisor and Finance Manager to inform them of the situation.

Sales and Use (Meals) Tax

Harvard is exempt from sales and use (meals) tax in Massachusetts as well as many other states. Use Harvard's Tax Exemption Status when making purchases. If sales or meals tax is billed to the cardholder's account, departments can ask the vendor to remove the tax. However, note it is at the vendor's discretion to honor or reject Harvard's sales tax exemption

Allowable Expenses

- Low-dollar, high-volume, non-travel business expenses that can't be purchased via Buy-to-Pay.
- Harvard business-related retail point-of sale purchases at campus restaurants where payment by 33-digit code is unavailable.

HARVARD

CAMPUS SERVICES



Allowable with Restrictions

- Gasoline for Harvard-owned vehicles only.
- Equipment that is related to Work in Progress \geq \$5,000.
- Purchases of goods made with PayPal or other third-party systems- must include name of ultimate seller/vendor in the business purpose.
- Purchases of services are not allowed using PayPal, Venmo or other Cash Applications.
- Amazon and similar online vendors (non-Harvard accounts). In accordance with University [policy](#), when using Harvard's tax free status, the account must be a Harvard business account and can only be used for Harvard business purposes.
- The travel and entertainment expenses below are allowable (within the guidelines of the Travel & Reimbursement Policy) however the preferred method of payment is the corporate or department card:
 - conference fees,
 - local taxis, sedan services (including UBER, UBER Black or Lyft).
- Business meals and allowable entertainment in the Boston/Cambridge area only. If multiple attendees, list out each attendee.

Prohibited Purchases

- Personal purchases of any kind. In the rare instance that a PCard is used in error by a cardholder, the cardholder must immediately contact their PCard reviewer as well as our Campus Services Card Administrator at cs_cardservices@harvard.edu and your respective Finance Manager to inform them of the situation. The PCard Administrator will inform F&A management and CS Accounting of the situation.

In some cases, the vendor may be able to credit the university PCard for the amount charged in error and accept a personal card instead. If this is not possible, the cardholder must write a check made payable to Harvard University for the full amount of the charge. Additional instruction will be provided by CS Accounting at the time of notification.

Code this charge to Expense Type "Personal (8450)" and include a detailed explanation in the comments section.

Copies of supporting documentation indicating that the University was reimbursed in full will be retained by CS Accounting.

Repetitive personal use by a Cardholder will result in the Cardholder no longer having a PCard and may lead to further disciplinary action.

- Purchases of capitalized equipment, furnishings, software or vehicles \geq \$5,000 that are not Works In Progress (WIP). See [Financial Management of Property, Plant & Equipment](#) & [Software Accounting Policy](#).
- Split transactions to circumvent the single transaction limit.
- Gift cards/gift certificates of any amount.
- Gifts for employees or students equal to or greater than \$100.
- Payments for services to individuals / independent contractors who are single-employee companies (sole proprietor, unincorporated, incorporated, or an LLC) or foreign entities.
- Royalty or copyright payments to individuals or foreign entities.

HARVARD

CAMPUS SERVICES



- Travel and Entertainment:
 - Airline, Bus, Cruise Ship, Railroad tickets,
 - Travel agency charges,
 - Lodging,
 - Gasoline for vehicles not owned by Harvard,
 - Theater tickets for entertainment purposes (tickets for academic/teaching purposes are allowed on the PCard),
 - Airline club fees or airline memberships,
 - Rental cars, including Zip Car.
- Cash advances.
- Purchases to Outings and Innings (See [Department Orders](#) on how to charge directly to a Harvard account).
- Special purchases such as alcohol and tobacco for resale, animals, biological materials, chemicals, controlled substances, radioactive materials, and hazardous materials.
- Payments for services to individuals / independent contractors who are single-employee companies (sole proprietor, unincorporated, incorporated, or an LLC) or foreign entities. Royalty or copyright payments to individuals or foreign entities.
- Rental cars (includes Zip Car) – Contact [Card Services](#) for specifics

Monthly PCARD Payment

PCard transactions automatically flow into a PCard Statement Report. The PCard holder or delegate should update the report on a weekly basis and must submit the completed statement to Central Reimbursements and Card Services between the 14-19th of the month. Harvard pays the Central PCard statement monthly; however, the transactions will not post to the general ledger until the PCard monthly statement report is processed in Concur.

See the [PCard Statement Report Workflow](#) and [PCard Training](#).

Requirements

Best practice is to update transactions with a business purpose, receipt, and coding (if applicable) as soon as an expense has been incurred. PCard Statement Report is available for submission on the 14th of the month.

- Business Purpose – a detailed business purpose covering the who, what, where, when & why must be included.
- Receipts – receipts are required for any expenses of \$75 or more (some funds or schools may require receipts for all expenses). Meal receipts should include an itemized receipt showing if alcohol was included and a list of attendees.
- Timely Submission – Transactions must be submitted through Concur (fully approved and processed) within 30 days of the transaction posting date.
- To avoid delays to general ledger recording, the Campus Services Local PCard Administrator will submit reports that are over 60 days old for approval as an exception.

HARVARD

CAMPUS SERVICES



PCARD Statement and Payment Schedule	
Statement Billing Period	Notes
Statement Period is the 12th-11th of every month (e.g., January 12-February 11)	Best practice is to update transactions with a business purpose, receipt, and coding (if applicable) as soon as an expense has been incurred. PCard statement is available for submission on the 14th of the month.
14th-19th of the month	PCard Statement Report is available for submission on the 14th of the month. Recommendation is to submit within 3-5 days of the 14th of the month
Initial Approver – 7 days	Initial approver has 7 calendar days to approve the report otherwise the report is sent back to the cardholder
Tub/Org Chart of Accounts (COA) Approver – 7 days	COA Approver has 7 calendar days after report is received to approve the report, otherwise report is auto approved and posted to the General Ledger. NOTE: Sponsored funds will not be auto approved.

Terminated Employees

Prior to termination, the cardholder must cancel all recurring charges and return the physical card back to the business unit administrator.

The business unit administrator must shred the card.

The business unit administrator must send an email to our Campus Services Card Administrator at cs_cardservices@harvard.edu to remove the Cardholder's access in Citi.

Other

Periodically revisit:

- who has PCards and why
- who is authorized to review transactions
- PCardholder dollar authorization limits
- usage levels and vendor selection