

PCard

The Purchasing Card (PCard) is a Bank of America Visa credit card used by University employees for allowable business purchases. The use of a PCard for purchases should be limited to items that are not available to purchase through MarketPlace, invoicing or purchase orders. Access is limited to those with frequent purchase needs and is subject to the approval of your unit's project authorizer.

- 1) All new cardholders will be required to complete PCard training prior to receipt of their PCard. After [applying](#) for a PCard, you will be contacted by purchasing to schedule this training.
- 2) Receipts are required for all PCard purchases. Internet purchases require a confirmation or email receipt as backup. Please submit legible receipt copies to the DELTA Business Office as soon as possible, so the account can stay current and reconciled. The cardholder should include the business purpose, project number, and supervisor approval (if necessary) with the receipt.
- 3) If the cardholder does not have a receipt and is unable to obtain a duplicate receipt from the vendor, a [Missing Receipt Form](#) is required. This form should only be used as a last resort, and will require a supervisor's signature.
- 4) The PCard should NOT be used for purchases over \$5,000. Any purchases over \$5,000 will need to be submitted through the requisition and purchase order process.
- 5) Since NCSU is exempt from Sales & Use Tax in North Carolina, the cardholder should provide the vendor with the sales tax exemption number (400021) when making purchases. If sales tax is charged, the cardholder will be responsible for seeking a refund for the tax from the vendor. Documentation for the sales tax exemption can be found on the [Controller's Website](#) website.
- 6) For more information on allowable and unallowable purchases, please consult your training documents or the [PCard Services Website](#).
- 7) Failure to follow University spending guidelines or to submit receipts in a timely manner may result in cancellation of your PCard by the PCard administrators.

Questions? Contact the MC&CE Finance and Business Office at mckimmonaccounting@ncsu.edu