# Department Purchasing Card & Local Checking Restrictions

<table>
<thead>
<tr>
<th>NOT ALLOWABLE EXTENSION CHECKING ACCOUNT</th>
<th>NOT ALLOWABLE UNIVERSITY PCARD</th>
<th>ALTERNATIVE</th>
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</thead>
<tbody>
<tr>
<td>Any purchase that is over $1,000&lt;br/&gt;&lt;i&gt;Allowable&lt;/i&gt;: payments to Ohio State, postage, payments to camp (camp fees only)</td>
<td>Any purchase that is over $5,000&lt;br/&gt;&lt;i&gt;Allowable&lt;/i&gt;: temporary limit increases can be requested</td>
<td>eRequest – Standard Purchasing Request</td>
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Donations: Organizations and people<br/><i>Allowable</i>: Donations to an organization are okay<br/>Travel Expenses<br/><i>Allowable</i>: registration fees for OSU employees<br/>IT related purchases of any kind (OCIO only!)<br/>Tablet application purchases (iPad Apps)<br/><i>Allowable</i>: Computers, tablets & any IT related items (OCIO only)<br/>Travel Expenses<br/><i>Allowable</i>: Travel okay on PCard with pre-assigned T number<br/>Payments to People<br/><i>Allowable</i>: Tablet applications (ex. iPad Apps)<br/>Payments for Services<br/><i>Allowable</i>: Recurring monthly services are generally not allowable<br/>ITEMS REQUIRED TO BE PROCESSED ON A PO<br/>• AIR CONDITIONERS<br/>• AIRCRAFT (DTONES)<br/>• AUDITOR OR ACCOUNTING SERVICES<br/>• CHEMICALS & RADIOACTIVE PRODUCTS<br/>• SECURITY SYSTEMS & SERVICE<br/>• BUILDING MAINTENACE & REPAIR<br/>• PAINTING & CONTRACTING SERVICES<br/>• FIRE SAFETY SUPPLIES & SERVICE<br/>• GAS (HELIUM & PROPANE TANKS)<br/>• RADIO & SATELLITE EQUIPMENT (WALKIE TALKIE)<br/>• TELEPHONES & SERVICE (OCIO Only! TRACFONES & MINUTES)<br/>• COPIERS<br/>• OFFICE SPACE RENTAL<br/>• WEAPONS, FIREARMS & AMMUNITION<br/>• VEHICLES<br/>• LETTERHEAD & MAILING LABELS<br/>• SIGNAGE<br/>• VENDING<br/>• VIDEO PRODUCTION<br/>• LEGAL SERVICES<br/>Additonal Notes:
Purchases that require a signed contract: <a href="http://cfaesfinance.osu.edu/forms">http://cfaesfinance.osu.edu/forms</a><br/>Contracts must be signed by the University before paying. See the Contract Form for help.<br/>Event Insurance – American Income Life: <a href="http://cfaesfinance.osu.edu/forms">http://cfaesfinance.osu.edu/forms</a><br/>Can be paid from the checking but you need to track the payments and report to the BOC when prompted on an annual basis.<br/>Alcohol:<br/>Usually requires preapproval from Dean’s Office – ask your Business Operations Representative.<br/>Project Expenses:<br/>Expenses on an OSP project are not allowable on a university PCard. You may use the checking account if the commodity allows it or an OSP AMEX card.<br/>Items that are usually <i>not allowable</i> from university funds:<br/>Personal expenses or loans – even if you intend to pay it back, support of political activities, cash to make purchases, gift cards purchased to use as cash for university purchases, savings bonds (usually not allowable).<br/>Prior to commencing work with a non-contracted skilled trade supplier, additional approval and paperwork is needed. The purpose is to limit risk to the university. PCards should not be used to pay for skilled trade services.<br/>Examples of skilled trades: Asbestos abatement, electrical services, fire suppression, general contractors – including painting services, HVAC-boiler/chiller repairs and or maintenance, plumbing services, waste management, window cleaning.
Red flag purchases
STOP and ask FIRST!

Liability issues
Safety, security, transportation

IRS tax issues
Gifts, payments to individuals for services

University image
Branding, promotional items, sales, give aways

Examples
Charters (buses, canoes, boats)
Weapons, ammunition, firearms, bows, arrows
Unmanned Aerial Vehicles, Renovations that disturb the walls, floor or ceiling, Online file storage,
Online payment processing, Online software, Gifts to employees,
Large gifts >$250 to non-employees, honoraria, emeriti, speakers, nurses, entertainers, drivers,
Promo items: T-Shirts, hats, bags, trinkets