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**DEPARTMENT OF CENTRAL SERVICES**

**Summary of Revisions**  
**to**  
**State of Oklahoma Purchase Card Procedures**

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The Department of Central Services, with assistance and input from various state agencies has revised the State of Oklahoma Purchase Card Procedures. Revisions to the P/Card Procedures are based upon the needs of the end-user, the intent of the program, and compliance with Oklahoma statutes.

Section numbers may be changed due to the deletion or modification of some sections. Minor grammatical changes have been made throughout the Procedures and do not appear in this summary. Substantive changes to the procedures are listed below by section and description of revision:

**Section 1.1. Program**

- Adds use of Travel P/Card for the purchase of airfare and lodging to State Purchase Card Program.

**Section 1.2. Transaction Flow**

- Requires cardholder to update Pathway Net note field for each Statewide Contract P/Card and each Travel P/Card transaction with detailed description of the purchase.

**Section 1.6. Conditions of participation**

- Specifies information required to be submitted with a "Request for Exception", which includes description and justification for exception and length of time exception is necessary.

**Section 2.0. Definitions**

- Adds six (6) definitions, which include: Low Dollar Acquisition, Single Purchase Limit, Split Purchase, Standard Purchase Card, Transaction Documentation, and Travel Purchase Card or Travel P/Card.
- ProCard definition deleted and replaced with TSYS iSolutions definition as current JPMorgan Chase subcontractor.

**Section 3.6. State Entity Approving Officials**

- Authorizes State Entity P/Card Administrator to designate Back-up State Entity Approving Officials and provides requirements.

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### **Section 3.9. Training**

- Requires P/Card training every five (5) years, at a minimum, in addition to initial training required for all State Entity P/Card Administrators and designated back-ups, Authorized Signers, State Entity Approving Officials and designated back-ups, and Cardholders.
- Designates State Entity P/Card Administrator as responsible party to ensure employees are properly trained by DCS.

### **Section 3.10. Purchase Card Employee Agreement**

- Provides information and procedures for completion of Agreement.
- Adds State Entity Approving Official Back-up to required signers of Agreement.

### **Section 4.2. Implementation submissions**

- Title of section changed to "Implementation and maintenance submissions."
- Table outline of required Program documents revised for clarification.

### **Section 5.1. Encumbering Funds**

- Adds additional information related to encumbrance requirements for payment of state funds.
- Provides Office of State Finance contact information.
- Appropriate vendor information reformatted and reference to lodging added to Travel P/Card

### **Section 5.4.2. Payment in Full**

- Adds information and procedures for payments by an Entity with a cumulative credit balance, including voucher and RPT500 documentation requirement.

### **Section 5.9. Implementation notice**

- Adds option of Travel P/Card to Entity notice.

### **Section 5.10. Advance (pre-) payments**

- Provides location, including Internet address, of Office of State Finance (OSF) Procedures Manual.

### **Section 6.1.3. Purchase Card Employee Agreement**

- Adds reference to State Entity Approving Officials' designated back-ups to be included in procedural requirements related to the Purchase Card Employee Agreement.

### **Section 6.1.5. Card controls and limits**

- Provides additional information and procedures for State Entity P/Card Administrator to set certain limits on P/Cards.
- Provides additional information to clarify limits of the Standard P/Card and Statewide Contract P/Card.
- Adds Travel P/Card to the section and establishes procedures for use of the Travel P/Card for the purchase of airfare and lodging.
- Deletes Sections 6.1.5.1. and 6.1.5.2. and incorporates the language into the revised Section 6.1.5. procedures.

### **Section 6.2.3. Other prohibited purchases**

- Adds certain commodities to list of prohibited P/Card purchases, which include transportation, per diem food and beverages, automotive general maintenance, and postage and post office box rental.
- Clarifies prohibited gift certificate purchases.

### **Sections 6.2.4. Certain conference and training fees**

- Provides information in new Subsection 6.2.4.1, Conference Host, related to P/Card purchases when an entity is acting as a conference host.
- Provides information in new Subsection 6.2.4.2, Conference Attendance, to clarify use of P/Card for conference attendance and training course fees.

### **Section 6.2.5. Merchant Preferences**

- Deletes text statement that merchant preferences in this section are listed "in the order of preference."

### **Section 6.2.6. Utility Bills**

- New section provides information and procedures for paying regulated or non-regulated utilities with Standard P/Card.

### **Section 6.2.8. OSF Agency Acquisition Request, Form 115**

- New section provides reference to OSF requirements for computer and telecommunications acquisitions along with Internet location of OSF Form 115.

### **Section 6.2.9. Oklahoma Information Technology Accessibility Standards**

- New section provides reference to compliance with the Oklahoma Information Technology Accessibility Standards for applicable acquisitions along with Internet location of official Standards.

### **Section 6.3. Inventory language**

- Corrects reference from State Purchasing Director to Director of the Department of Central Services as approving authority of inventory reporting limits.

### **Section 6.4. Receipts for purchase**

- Provides information for clarification of receipt requirements.
- Authorizes detailed and itemized carbon copy or NCR copy receipts.
- Provides information and procedure in the event an itemized receipt cannot be obtained.
- Eliminates "Missing Receipt Form" requirement and provides information to address missing receipts.

### **Section 6.5. State sales tax**

- Clarifies state sales tax exemption.
- Provides location of the Oklahoma Tax Commission letter citing sales tax exemption.
- Clarifies sales tax exemption for purchases made out-of-state.

### **Section 6.6.1. Goods or services received at the time of purchase**

- Clarifies receipt for purchase serves as the receiving document.
- Requires cardholder's signature and date on the receipt.

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- Authorizes acceptance of carbon copy or NCR copy of a receipt.

### **Section 6.6.2. Goods or services received subsequent to the time of purchase**

- Clarifies format of receipt.
- Authorizes acceptance of carbon copy or NCR copy of a receipt
- Authorizes itinerary as a receiving document for airfare without traveler's signature.

### **Section 6.6.3. Airfare**

- Section deleted and revised requirement incorporated in Section 6.6.2.

### **Section 6.7.1. Processing returns, credits, and disputes.**

- Deletes requirement for cardholder to post a brief, detailed description of a return, credit or disputed transaction in the Pathway Net note field.

### **Section 6.8. Cardholder and State Entity Approving Official Responsibilities by P/Card Type**

- Deletes requirement to maintain a transaction log.

#### **Section 6.8.1. Standard P/Card**

- Deletes requirement to submit a written certification to verify no transactions were made for a billing cycle to the cardholder's designated State Entity Approving Official.

#### **Section 6.8.2. Statewide Contract P/Card**

- Clarifies that a "written" approval of a P/Card purchase includes handwritten, letter, email, form etc.
- Clarifies that the written approval must be included with the reconciliation of Statewide Contract P/Card purchases.
- Deletes the requirement to post a "detailed" description of the goods or services purchased on Pathway Net so that a brief description is all that is necessary for Statewide Contract P/Card purchases.
- Deletes requirement to submit a written certification to verify no transactions were made for a billing cycle to the cardholder's designated State Entity Approving Official.

#### **Section 6.8.2.2 State Entity Approving Official(s) responsibility**

- Clarifies that a "written" approval of a P/Card purchase includes handwritten, letter, email, form etc.

#### **Section 6.8.3.1 Travel P/Card**

- Clarifies that a "written" approval of a P/Card purchase includes handwritten, letter, email, form etc.
- Clarifies that the written approval must be included with the reconciliation of Statewide Contract P/Card purchases.
- Provides information and procedures for airfare and lodging purchases.
- Deletes the requirement to post a "detailed" description of the services purchased on Pathway Net and provides minimum required information to be posted for Travel P/Card purchases.
- Deletes requirement to submit a written certification to verify no transactions were made for a billing cycle to the cardholder's designated State Entity Approving Official.

#### **Section 6.8.3.2 State Entity Approving Official(s) responsibility**

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- Clarifies that a "written" approval of a P/Card purchase includes handwritten, letter, email, form etc.

#### **Section 6.8.4. Entity retention of statements**

- Clarifies that State entity is agency of record for P/Card records.
- Clarifies that State entities may be requested, at any time, to submit copies of Travel P/Card documentation to the Office of State Finance for compliance review.

#### **Section 6.9. Card security**

- Provides information related to a cardholder carrying a P/Card.
- Provides information and clarification to address instances when a cardholder or State Entity Approving Official leave employment with the issuing state entity.

#### **Section 6.11.1. P/Card Management**

- New section establishes and clarifies responsibilities and duties of the State Entity P/Card Administrator.