

Reimbursement of IST Faculty Credit Card Purchases **IST_FN-11 Administrative Guideline**

Purpose

This policy describes an approved procedure for purchasing low-cost IT-related goods within the College of Information Sciences and Technology using Penn State purchasing cards “P-Cards” and/or personal credit cards. This policy is effective immediately upon issuance of a P-Card. *This policy is limited for the use of faculty members only.*

General

Individual faculty members may purchase IT-related items up to \$250 on their P-Card or personal credit card without prior approval, if the faculty member has authority to spend appropriate funds to cover the purchase. IT purchases that exceed the \$250 limit must be processed through the IT Department. Please contact the IST Finance Office for any non-IT related transactions to assure that all measures are met for reimbursement.

If the faculty member does *not* have access to and/or control over appropriate funds, reimbursement *will* be denied. Reimbursements that are denied can be appealed by contacting the Financial Officer. Appeals will be reviewed by the Financial Officer, IT Director, and ultimately by the Dean. Examples of allowable/prohibited IT purchases are as follows.

Allowable Items

- External peripherals (keyboards, mice, USB drives, etc.)
- Consumables (toner)
- Power adapters
- Cables and external adapters

Disallowed Items

- Computers any form factor or operating system
- Tablets
- Mobile Devices
- Printers
- Internal computer components
- Monitors
- Software
- Cloud Services

All Transactions

- Must align with the strategic goals of the college and university.
- Must be considered reasonable, allocable, and allowable.
- Will be reviewed for reimbursement by the Financial Officer and IT Director.

Allowable, Allocable, & Reasonable Purchases

Allowable Costs

Allowable costs are costs that conform to the policies and procedures of Penn State and any other relevant entity such as an external sponsor. The costs must be necessary for the performance of a sponsored project and/or to perform regular business on behalf of The Pennsylvania State University. It is the purpose of the charge, not necessarily the type of charge that determines it is allowable.

Allocable Costs

Allocable costs are transactions that provide direct benefits to the project and can be identified as contributing to a specific project at a high degree of accuracy.

- Are incurred solely to advance the work funded
- Benefit sponsored projects and/or other work of Penn State in proportions that can be clearly documented through reasonable methods.

Reasonable Costs

Reasonable costs reflect the actions a prudent person would take at the time the decision was made to incur the costs. Reasonable costs are those that are generally recognized as necessary for the success of sponsored projects and/or other work of Penn State per Penn State policy.

Individual P-Card holders will be responsible to reimburse the University for any transaction that is deemed inappropriate and/or unallowable. Please see University Policy [BS14](#), [FN10](#) and [RA10](#), for more information regarding reimbursable business expenditures.

Questions regarding allowable transactions should be directed to the [IST Finance Office](#),