University of Pittsburgh
OneCard Policy
Policy FN 31

Implementing Executive:	Executive Senior Vice Chancellor for Administration and Finance, Chief Financial Officer
Responsible Unit:	Payment Processing and Compliance Department
Category:	Financial Policies
Effective Date:	July 2,2026

I. Purpose

The University supports the use of a OneCard to pay for eligible University expenses, as doing so allows the University to (1) maintain compliance with the IRS Accountable Plan Rules (26 CFR 1.62-2); (2) provide University units (i.e., responsibility centers, academic departments and schools, operational departments, or regional campuses) greater control of their budgets; (3) reduce risk associated with ineligible spending; (4) increase efficiencies in how the University pays for its expenses; and (5) conform with relevant regulations associated with sponsored projects.

II. Scope

This Policy applies to all University employees who use a OneCard.

III. Policy

The OneCard is an institutional payment card designed to simplify and streamline the process of paying for expenses or purchases that are reasonable and necessary and for a business purpose, which include: (1) eligible expenses as described in the University Policy FN 28, Travel, Business Entertainment, Honoraria, and Miscellaneous Reimbursable Expenses; (2) goods that are low-value, low-risk purchases when a University-wide contracted supplier does not carry the required product and the alternate supplier will not accept a University purchase order; (3) emergency purchases such as unanticipated goods required for a presentation; or (4) emergency repairs. The Purchase Pay and Travel Department provides a Payment Method Comparison Chart to Cardholders that describes how to pay for University expenses.

This Policy outlines the authority of the Payment Processing and Compliance Department (PPC) to govern the processes supporting the use of OneCard. This authority includes establishing a process for obtaining a OneCard, establishing an employee's purchasing limits (in consultation with the Cardholder's supervisor/manager), providing the required training regarding the use of the OneCard, evaluating expenses and card limits in accordance with this policy and other University polices, and closing OneCards.

A. Authorization to Obtain a OneCard

Employees, other than student employees and post doctoral employees, are eligible to apply for a OneCard and become a cardholder. Employees must complete training before they are issued a OneCard, which is available through the OneCard website. The training describes responsibilities associated with the use of a OneCard and how to reconcile the expenses. Additional requirements for applying for a OneCard may be set by PPC.

B. Use of the OneCard

The OneCard should be kept secure and used appropriately. To that end, the following sections provide responsibilities and ineligible uses for the OneCard.

1. Cardholder Responsibilities:

Cardholders are responsible for the use, security, and reporting of OneCard charges.

a. Secure the OneCard and exercise diligence in its use to reduce the risk of misuse of University funds and fraudulent use. To reduce the risk of misuse, OneCards are not to be shared, but may be delegated in the University's expense management system.

b. When necessary (payment required is higher than approved amount), Payment limit increases can be requested through a OneCard Change Request form found on the forms website.

c. Report lost or stolen OneCards immediately to the OneCard Administrator and to the bank. Bank contact information can be found on the OneCard Website.

d. Report immediately, to the OneCard Administrator, any misuse or fraudulent activity. Fraudulent activity must be reported to the bank within 60 days of the payment being reported on the statement or the expense management system.

e. Complete additional training and approvals from PPC as well as a Vendor Security Risk Assessment by Pitt Digital, as applicable, before purchasing software. Refer to the Software purchase website for details.

f. Use the OneCard for eligible expenses as described in Policy FN 28, Travel, Business Entertainment, Honoraria, and Other Reimbursable Expenses.

g. Make payments in accordance with their payment limits. Splitting one order into multiple transactions is not permitted.

h. Utilize the proper payment method for purchases as described in the PPT Payment Method Comparison Chart. For questions about purchases not listed please contact PPT customer Service.

2. Unallowable Uses:

Unallowable uses of the OneCard are listed below. OneCards should not be used for:

a. Payments made from one University department to another University department ,e.g., purchases from the Book Store and the University Club. Interdepartmental charges should be used instead of using a OneCard to reduce the cost of processing fees associated with the OneCard transaction.

b. Personal purchases and payments to individuals.

c. Splitting one order into multiple transactions or orders to avoid the pre-established limits for spending authority. Users should request a limit increase as described in section III.B.1.b

d. Payment for purchases that are required to be made using other processes (e.g., University purchasing system) as described in the PPT Payment Method Comparison Chart.

C. OneCard Payment Expense Reporting

OneCard payments are expenses and must be substantiated and reported on an expense report in a timely manner as described in the Expense Report Standards and governed by policy FN 28, University Travel, Business Entertainment, Honoraria, and Miscellaneous Reimbursable Expenses.

OneCard Payments that are not reported on an expense report or are not approved in a in a timely manner may be subject to taxation per IRS guidelines and reported as imputed income to the cardholder as described in the Imputed Income Standard. In addition, these unreported or unapproved expenses, and possibly related costs (e.g., forced reconciliation effort) as determined by Office of Finance and Operations, will be charged to the individual's RC or department by PPC.

D. Tax Exemption

The University is a sales tax-exempt organization in many states, including Pennsylvania. Payments made with the OneCard should not include sales tax on purchases where the University's sales tax exemption is accepted. Exemption information, is available on the sales tax exemption website.

E. Records and Receipt Management

Units must review purchase activity monthly. All original or imaged receipts should be retained until the Units review of the monthly reconciled transactions is completed, unless funding requirements require a longer period, then the original receipts may be destroyed. Imaged receipts must be included with the expense report and be legible. For details on receipt handling and expense reporting please review the Receipts section of the Expense Report Standard. The Financial Records Retention Schedule provides details on retaining receipts.

IV. Noncompliance

Cardholders and expense report approvers should report any suspected misuse, abuse, or fraudulent use of a OneCard to PPC, Internal Audit, or through the Pitt Concern Connection. Any suspected misuse, abuse, or fraudulent use of the OneCard may result in immediate revocation of the OneCard and possible disciplinary action up to and including termination of employment.

Any repayment of an ineligible or personal expense payment must be returned to the University within 30 days of expense report submission as described in the Reimbursing the University section of the expense report standards. Any repayments to the University that are not submitted can result in collection efforts.

V. Governance and Accountability

A. PPC

PPC provides oversight for the use of the OneCard including reviewing requests for a OneCard, providing necessary training, monitoring the expense reporting of payments made with the OneCard, reviewing the expense reports submitted, and monitoring the payments made that have not yet been submitted for reconcilement Cardholders

Cardholders are responsible for the use and security of their OneCard, as well as obtaining documentation supporting purchases, such as receipts or packing slips.

B. Cardholder Supervisors

Cardholders and their supervisor/manager are responsible for the monthly reconciliation of the OneCard payment activity through expense reporting. They are also responsible for notifying the the OneCard Administrator when the cardholder leaves University employment.

C. Cardholders

Cardholders and expense report approvers, must report suspected misuse, abuse, or fraud to PPC, Internal Audit, or through the Pitt Concern Connection.

VI. Contact Information and Public Accessibility

This Policy is posted under Financial Policies on the Office of Policy Development & Management's website.

For specific questions related to this Policy, please contact the Payment Processing and Compliance Department.

VII. Related Authorities and Policies

Policies

FN 07, Department Purchasing Authority and Responsibilities

FN 28. University Travel, Business entertainment, Honoraria, Miscellaneous Reimbursable Expenses

FN 13, Level Report Review and Reconciliation Policy

Purchase Pay and Travel Procedures and Standards

Concur Travel and Expense

[OneCard Payment Method]

[PPT Payment Method Comparison Chart]