



Expense Card Policy

Adopted: November 1, 2022

Policy Statement

St. Norbert College supports sustaining and promoting a procurement environment based on the understanding that departments and divisions are in the best position to determine what they need to run their programs. Authority has been delegated to departments and divisions to make purchasing decisions; as such, the person(s) requesting and approving purchases assume full responsibility for understanding the College's policies and procedures.

Employees with a demonstrated business need may be eligible to receive a college-issued expense card under the following criteria:

- Employee is engaged in frequent business-related travel or off-campus business; and/or
- Employee is making routine small dollar-value purchases for which a purchase order or direct supplier bill is not feasible.

With limited exceptions, multiple expense cards shall not be issued for the same department.

Application

Requests for a college expense card should be made on the Expense Card Agreement form available through Accounting Services. Cards will only be issued in cases where a legitimate business need exists. Approval of the divisional Vice-President is required.

Appropriate Expense Card Uses

Acceptable business uses of the expense card include:

- Travel accommodations;
- Fuel for college-owned vehicles;
- Ride-share or taxi fees, or tolls;
- Meals or hospitality purchases; and/or
- Small dollar purchases for office supplies or consumables.

Inappropriate Expense Card Uses

Whenever possible, expenses should be billed directly to the college. This helps ensure appropriate treatment as well as transparency in budgeting and accounting. There may also be some circumstances in which the use of an expense card may be the only feasible option to pay.

Inappropriate expense card uses include, but are not limited to:

- Capital items, such as furniture or equipment;
 - *These items should be generally directed to facilities to ensure consistency.*
- Software or licenses;

- *These items should be confirmed with ITS to help ensure the college optimizes its institutional licenses, and also so ITS has oversight on software and cybersecurity programs.*
- Professional services, such as consulting or other third-party contracts;
 - *This helps ensure compliance with IRS requirements.*
- Fuel for personal vehicles;
 - *The college pays this out via expense report at the current IRS mileage rate.*
- Utilities, cable/streaming services, telephone or cell phone costs;
- Subscriptions or memberships that can be billed directly to the college;
- Birthday or employee gift expenses, such as meals or flowers;
 - *The college currently only has a policy on retirement parties/gifts.*
- Personal purchases; and/or
- Cash advances.

The college retains the right to limit the types of transactions or suppliers by merchant code.

Dollar Limits

The following limits shall apply:

- Default limit: \$2,500
- Academic Deans: \$5,000
- President's Cabinet: up to \$15,000
- Institutional card: \$500,000

Cardholders may request a temporary increase during a period of travel or athletic season. The limit will be decreased immediately thereafter.

Each card has a single transaction limit of no more than \$4,999.

Sales Tax

The college is tax-exempt. Cardholders are expected to provide suppliers with the college's tax-exempt number; this is printed on the bottom of the expense card. A tax-exempt certificate is available on the Accounting Services website. Some exceptions may occur for out-of-state travel. Individuals may not use the college's sales tax exemption for personal use.

Documentation

The cardholder must produce itemized receipts for all transactions.

- It is the cardholder's responsibility to obtain original receipts from the merchant or supplier each time the card is used and upload them to Workday. If a receipt cannot be provided, a signed Missing Receipt Form must be uploaded in its place.
- Hospitality expense receipts must include the names and titles of those being entertained. An itemized receipt is required.
- Each transaction should include a legitimate business purpose as well as the proper account coding.

Reconciliation & Approval

Cardholder responsibilities include:

- Reconciling transactions in Workday within 15 days of the transaction date.
- Ensuring all appropriate documentation, accounting coding, etc. is included.

Approver responsibilities include:

- Ensuring that expense card transactions are reconciled and approved within the 15- day timeline.
- Ensuring all appropriate documentation is included, including documentation of legitimate business purpose.

The approver must have authority to approve transactions within the budget being charged. Whenever possible, the approver should be the cardholder's direct supervisor. Cardholders who consistently do not meet the 15-day timeline are subject to having their cards revoked.

Audit

Expense card accounts and individual transactions are subject to periodic internal audit control reviews. The cardholder may be asked to produce the card, statements, documentation of the legitimate business purpose, and/or receipts.

Disputed Items, or Lost or Stolen Cards

Cardholders with disputed charges should contact the supplier first to determine if a resolution may be reached. Charges may be disputed online via PaymentNet or by calling the number on the back of the card.

If a card is lost or stolen, the cardholder must call the number on the back of the card as well as Accounting Services.

Expense Card Policy Misuse

Cardholders who violate one or more of the policy provisions are subject to having their card privileges suspended or revoked. In the case that a card is revoked, there may be a minimum one-year waiting period for reinstatement. Permanent revocation is at the discretion of Accounting Services.

Termination

Upon termination of the expense card and/or employee separation, the expense card should be returned to the employee's supervisor or Accounting Services.

Alternative Methods of Payment

Alternative methods of supplier payment include:

- Direct bill to the college, including purchase order issuance, if applicable. *This is the preferred method of payment.*
- Expense report for personal reimbursement
- Use of institutional expense card