I. Purpose

The purpose of this policy is to provide parameters and guidance to individuals (Employees and Non-Employees) who are purchasing, requesting reimbursement and/or traveling on behalf of Delaware State University for business purposes.

II. Policy Statement

This policy is set forth to ensure the appropriate card usage and compliance within the University for Travel, Purchasing, and Sponsored Funding requirements. This policy is in alignment with Delaware State University’s Mission, Vision, and Core Values.

The Corporate Card program at Delaware State University is intended to reduce the financial and administrative burden involved for the cardholder and approvers within the expense management process. In understanding that this corporate card is not the property of the employee, cardholders must assume all responsibility for use of the University’s corporate card and all expenses must comply with University Travel, Purchasing, Department and Sponsored funding policies. Failure to comply with all associated policies may result in out of pocket reimbursement to the University, card suspension, card cancellation, or disciplinary actions up to and including termination of employment.

This policy does not cover all possible scenarios and cardholders are expected to seek guidance, use sound judgment, and act with integrity while incurring expenses on behalf of the University.

Please note: Departments within the University can be more restrictive according to departmental policies.

III. Scope

This policy is applicable to Travel cards, Purchase cards, and Reimbursements for the following who are operating on behalf of the University or seeking reimbursement from the University, regardless of the funding source:
• Divisions
• Departments
• Sections
• Operating units
• Non-employees (referred to as individual), and/or designees

Including, but limited to:
• Travel expenses
• Business hosting expenses
• Business related expenses
• Those seeking reimbursement for appropriate business-related expenses from the University

The University assumes no obligation to reimburse employees, students, and non-employees (individuals) for expenses that are not business related or compliant with policy.

Cardholders may be personally responsible for charges not in compliance with the guidelines.

It is the responsibility of the Cardholder and Expense Approver to ensure that all purchases made (on card or for reimbursement) are allowable expenses.

This policy provides guidance on:
• Obtaining a corporate card
• Corporate card limits
• Training requirements
• Cardholder responsibilities
• Approver and Department responsibilities
• Allowable and unallowable expenses
• Requisition approval
• Reimbursement Submission
• Acceptable use of corporate cards
• Administrative actions as a result of policy violation and inappropriate use of corporate cards or university funds.

IV. Definitions

A. Accounts Payable Department: Accounts Payable provides functional oversight and management of the university’s card program. This department is within the Division of Finance and is responsible for the administration of Purchase cards, Travel cards, and Reimbursements.
B. **Authorized Traveler:** Faculty, staff, or student who has been authorized to physically travel on behalf of Delaware State University.

C. **Bank:** The financial institution selected and contracted by Delaware State University to provide purchase card and/or travel card.

D. **Card Administrator:** A designated employee within the Accounts Payable Department who is responsible for oversight of the corporate card program (Purchase cards, Travel cards & Reimbursements). This person is responsible for monitoring charges, enforcing policy, internal audit, evaluating documentation, verifying appropriate spending and submitting recommendations for disciplinary action and/or training. This person also serves as the primary point of contact between DSU and the financial institution.

E. **Cardholder:** A full time employee who has been issued a University card for business use governed by this policy. This person is responsible for ensuring that the card is used for business only and not personal use, is required to comply with University policy relating to use of the card, and must return their card to the card administrator upon termination of employment or transfer to another department.

F. **Concur:** Contracted travel and expense management company. SAP Concur is an American SAAS company, providing travel and expense management services to businesses.

G. **Corporate Card:** Credit card issued by Delaware State University to employees for authorized business expenses. DSU has two types of cards that fall under this category: Travel Card and Purchasing Card.

   *Purchase cards are for emergency use only

H. **CTP (Corporate Travel Planners):** Contracted travel management company for Delaware State University. The Company offers reporting and tracking, ticket management, online booking, disaster recovery, electronic invoices, onsite training, budgeting and forecasting, airport transfers, and traveling services.

I. **Expense Management System:** Systems (Concur & M&T) deployed by a business to process, pay, and audit employee-initiated expenses. This system is made up of software that allows employees to easily submit expenses for review and approval.

J. **Merchant Category Codes:** MCC codes are bank codes that have been assigned to suppliers based on various forms of industry activities and provide security for both the University and cardholder.
K. **Missing Receipt Affidavit:** If you are not able to obtain a duplicate receipt from a Vendor, the University will allow a missing receipt affidavit to be completed as a last resort. This is not allowable for airfare, lodging, rental cars and registration as duplicate receipts can be obtained. This missing receipt affidavit will require cardholder, supervisor and department head approval, is not allowable for grant funding, and will be monitored for misuse. **This missing receipt form should not be used more than two times within a fiscal year and is not allowable for reimbursements.** (Please refer to the Missing Receipt policy)

L. **Purchasing Card:** A corporate card issued to full time Delaware State University employees for purpose of authorized business. This card should only be used for **emergency purposes only** in accordance with business expense Procurement Policy.

M. **Reasonable Period of time:** Cardholders are responsible for submitting expense reports and reimbursements within 14 days of travel end date or purchase date. The expense system will automatically send reminders. Cardholders will be subject to administrative actions if charges are greater than 30 days.

Violation of this policy could result in loss of card privileges. If there is a valid reason for the item going beyond 30 days (i.e. expense dispute, delay of duplicate receipt from vendor), please communicate this to the card administrator so that this can be updated on the weekly reporting escalation report that will be sent to leadership.

**IRS publication, chapter 5, recordkeeping:**

Timely kept records. You should record the elements of an expense or of a business use at or near the time of the expense or use and support it with sufficient documentary evidence. A timely kept record has more value than a statement prepared later when generally there is a lack of accurate recall.

N. **Reimbursement:** Out of pocket expenses that were incurred for travel or business purposes. Expenses are reviewed or reconciled to determine the amount due to/from an employee or non-employee. If there is money owed to the University, it must be paid within 30 days. If this expense goes beyond 30 days, the card administrator will escalate.

O. **Supporting Documentation:** For audit purposes and best business practices in accordance with federal regulations, each expense must be supported by adequate documentation (i.e. itemized receipts, itinerary, credit slips, etc.)

**IRS publication, chapter 5, recordkeeping** lists adequate documents as: Documentary evidence ordinarily will be considered adequate if it shows the amount, date, place, and essential character of the expense.
For example, a hotel receipt is enough to support expenses for business travel if it has all of the following information:

- The name and location of the hotel
- The dates you stayed there
- Separate amounts for charges such as lodging, meals, and telephone calls

A restaurant receipt is enough to prove an expense for a business meal if it has all of the following information:

- The name and location of the restaurant
- The number of people served
- The date and amount of the expense

If a charge is made for items other than food and beverages, the receipt must show that this is the case.

P. **Travel Card:** A corporate card issued to a full time Delaware State University employee for the purpose of traveling and conducting official University business.

Q. **Travel Insurance/Optional Insurance:** Travel insurance is an insurance product for covering unforeseen losses incurred while travelling, either internationally or domestically. Per Delaware State University, travel insurance is only allowable for international travel. All domestic travel insurance for airfare and optional insurance for rental cars should be declined. (See additional information under Travel Expense Guideline/ Transportation/Rental car)

R. **Upgrades:** Travel charges related to class increase from a lower fare for airfare or rental cars. This is **not allowable** per Delaware State University policy.

IV. **Responsibility**

All employees and/or students within Delaware State University are responsible for operating at all times within best business practices, code of conduct, ethical responsibilities and integrity as outlined in the University’s core values and mission.

A. **Cardholder Responsibility:**

1. A DSU card application and agreement must be completed and signed

2. Complete card training (Card administrator will set up training) Sign compliance documentation after training.
3. The cardholder must agree to keep the corporate card (Purchase card or Travel card) secure to avoid risk of unauthorized use and adhere to all policy and procedures of the card program.

4. The cardholder is responsible for the integrity and accuracy of card transactions. Obtain and keep receipts and maintain detailed information for each card transaction.

5. The cardholder is accountable for all transactions made on the University card. It is recommended that the cardholder monitor and/or review account activity to confirm validity.

6. The cardholder is responsible for timely submission of expense reports, reimbursements, and all necessary documentation or details for processing and/or audit.

7. The cardholder shall not lend their corporate card to anyone. All transactions should be made by the person to whom the card is issued.

8. The cardholder must dispute unauthorized transactions within 14 days to allow time for dispute resolution in accordance with federal regulations and University policy.

9. The cardholder is responsible for submitting itemized receipts for card transactions. Each receipt must show details of purchase. Receipts without itemized details are not acceptable and your expense report will be returned. (If there is a case where itemized receipts were not available, please reference missing receipt policy)

10. The cardholder is responsible for detailed description and comments related to each expense as well as a list of attendees, affiliation, itinerary and business purpose. Tip: It’s best to make sure your detailed description answers the questions: who, what, where, when and why.

11. The cardholder must notify the card administrator immediately in the event of any loss, theft, or fraud.

12. The cardholder must return any corporate cards upon termination of employment and all outstanding transactions must be resolved.

13. The cardholder is responsible for logging into the expense management system to review their statement for accuracy.

14. The cardholder is responsible for attaching documentation for any approved credit limit increases (approval from Card Administrator) to the expense report for audit purposes.
B. Supervisor of Cardholder Responsibility

1. Approve or Reject employee card application.

2. Notify card administrator of the cardholder’s separation from the University and retrieve University owned card.

3. Assist with enforcing policy, escalations, card audits, and investigations.

4. Ensure that cardholders are submitting expense reports or reimbursements timely.

5. Ensure that all purchases are for legitimate business purposes when approving travel requisitions, expense reports and reimbursements.

C. Card Administrator Responsibility

1. Submitting new and lost/stolen corporate card requests

2. Conducting and Updating training programs

3. Distributing corporate cards and program updates

4. Maintain and control a central record of all cardholders, limits, reimbursements, and all administrative documentation

5. Enforce card program policy and submit escalations as needed

6. Complete internal audit

7. Assist with expense management and/or questions relating to policy

8. Set and maintain cardholder limits

9. Submit weekly reporting to management on overdue expense reports

10. Run cardholder list and employment verification with HR reports quarterly
D. Office of Sponsored Program Responsibility

This office is responsible for overseeing the compliance for sponsored awards. All travel requisitions or expense reports related to sponsored awards should be reviewed and approved by the Office of Sponsored Programs prior to travel or submission to Finance for processing.

V. Travel Expense Guidelines

Established standards and procedures to ensure compliance with federal regulations relating to business expenses and reimbursements while also providing a consistent approach for timely processing on authorized expenses.

Travel expenses should be consistent with the business needs of the University. Good judgment should always be exercised. Reimbursement will only be made for reasonable and necessary expenses incurred. Expenses to accommodate personal comfort, convenience, taste, and advantage are not permitted. Exceptions to what is considered reasonable and necessary expenses must be approved by the appropriate authority.

A. Transportation: The most practical and economical mode of transportation should be chosen after considering the employee’s travel time and requirements of the trip. Travelers are advised to make travel reservations as far in advance as possible to obtain the lowest fares. Airlines cannot be specified in order to accumulate mileage on promotional plans such as frequent traveler programs.

Payments for common carriers or reimbursements to employees may be made prior to travel if it is advantageous and cost effective to secure special discount rates and supersaver fares. However, travelers are encouraged to examine the advantage of fares requiring early trip departure or delayed return since the added cost of meals and lodging may more than offset the savings incurred. Travelers should also be aware of airline refund policies prior to booking discounted flights.

1. Personal Travel
   • If the traveler interrupts a direct route while on University business for non-University business, any additional expenses will be borne by the traveler.

   • Reimbursement will be for the actual charge or charge that would have been incurred by traveling the direct route by the most economical means, whichever is less.
• The charge for the direct route must be documented at the time of booking. In addition, “no show” or cancellation fees will become the liability of the traveler if changed for personal reasons.

• Personal travel on a corporate card is not allowable.

2. **Airline/Rail/Bus Travel**

• When commercial transportation is used as a mode of travel, accommodations shall be coach/economy class unless some other class accommodations are more economical.

• Travel should the most economical route. Travelers are encouraged to take advantage of discounts or special fares offered in connection with conferences. Additional expenses incurred for personal convenience, such as early boarding fees are not allowed.

• Baggage fees that exceed what is normally charged require additional justification to be reimbursed.

• Cancellation fees due to a change in personal plans will not be reimbursed.

• Upgrades to first class accommodations will not be reimbursed.

• Travelers must follow the procurement procedures and guidelines when chartering a bus for group transportation.

• **Foreign Air Travel** funded by federal grants, cooperative agreements and contracts must comply with the “*Fly America Act*” 49 U.S.C. 40118. This Act established a legal requirement that all government financed air travel be performed by U.S. air carrier services. There are some exceptions, therefore, it is required that the Office Sponsored Programs be contacted prior to planning for foreign air travel using federal funds. Failure to do so may result in the federal agency declining reimbursement or funds for the foreign air travel being returned.

3. **Passenger Vehicles**

The most practical and economical mode of passenger vehicle transportation, including the cost of tolls, fuel, and parking should be utilized for business travel. The University will not reimburse employees for damage to personal vehicles, parking fines, or traffic violations incurred while traveling on University business.
4. **Fleet Services**

University managed fleet vehicles can be reserved by completing a Fleet Vehicle Reservation Form as early as possible. Include on the form, the internal department number to be charged, PO number, date vehicle is desired, name of the driver and the destination. **Reservations will not be confirmed without a PO number.**

- University vehicles can be utilized for in state and out-of-state travel. Drivers must possess a valid license (for the duration of the trip) to operate a motor vehicle. Drivers should take steps to minimize the possibility of improper use of University-owned vehicles and are always required to adhere to careful and courteous driving practices and to observe traffic laws and regulations.

- Fleet vehicles can be used to travel to the airport if travelers are staying no more than five (5) days.

- University vehicles will be driven only by University employees for official business only. Student workers, 21 years and older, may drive only in the event they are also employed by the University and are assigned in a driver capacity as a part of their employment duties or work assignment.

- University vehicles should not be used for commuting.

- Authorized passengers are limited to those persons participating in a University function or University employees traveling on official business.

- Gas cards (along with PIN numbers) are included with the rental of fleet vehicles and should be used to purchase gas and motor oil at designated stations around the country. Since the cost of fuel is included in the vehicle rental cost, the gas card is the preferred method of purchasing fuel. However, the employee’s travel card can be used in case of emergencies.

- Employees are responsible for obtaining receipts for gas card purchases. Keys, gas card receipts, and mileage statements are required to be turned in at the end of the trip. Receipts for reimbursement should be submitted with the employee’s reimbursement request.

- Employees involved in an accident while driving fleet vehicles should immediately contact the police (obtain case number), University Public Safety Department, and Fleet Services. The employee/department will be responsible for the $500 deductible in the event of an accident.

- All fleet vehicles have maintenance modules installed which monitors the speed and location of the vehicle. The module allows for alerts to be sent to
Fleet Services when vehicles exceed posted speed limits. Employees should always be aware of their driving speeds. Violations can lead to a suspension of fleet rental privileges.

- Additional information can be obtained by contacting The Office of Fleet Services at x6274.

5. Privately-Owned Vehicles

The use of privately-owned vehicles is permitted for business travel when the cost does not exceed the cost of the most economical common carrier or when a fleet vehicle cannot be reserved for a trip.

- The University does not provide physical damage coverage for privately owned vehicles.

- Reimbursement of private vehicle mileage shall be based upon the IRS standard mileage rate in effect at the time of travel. This rate will be multiplied by the actual driving distance using the most direct route.

- Travelers should provide documentation for mileage driven which can include a mileage log or information from internet travel sites such as MapQuest, Rand McNally, or Google Maps.

- Only one mileage reimbursement will be allowed when two or more employees travel in the same privately-owned vehicle.

- If mileage is claimed, it is not allowable to also claim gas expenses.

6. Rental Cars

The use of a rental car when traveling must be justified and not a matter of personal convenience. All rentals should be at the most economical rate per day. Sharing rental cars is encouraged when traveling in groups to minimize costs.

- Whenever possible, compact cars should be rented or reserved. However, larger size vehicles may be more economical if more than two people are traveling together.

- The traveler will automatically receive primary insurance coverage (collision damage, theft, fire and vandalism) when the traveler charges the rental car on the University’s travel card. Therefore, the **optional insurance coverage**
offered by the car rental agency should be declined. Reimbursements for additional or optional insurance coverage will not be allowed.

- Rental cars shall be refueled before returning the vehicle to the rental company to avoid refueling surcharges. Refueling surcharges incurred will not be reimbursed.

- Rental cars should only be used for traveling to and from air and rail terminals and the conference site if they are the most economical means of traveling.

- If a rental car is used, please note that a mileage claim is not allowable.

7. **Cab, Shuttle Services, and Public Transportation**

   The most economical mode of transportation (such as shuttle service) is expected to be used for traveling to and from air, rail, and bus terminals. Reimbursement will only be allowed for cost associated with official University business travel.

8. **Parking and Tolls**

   Parking and tolls are allowable travel expenses. Parking and toll receipts showing the amount and date are required to be submitted for each expense that exceeds $10 per day. Validated parking should be utilized when available. Reimbursement for valet parking requires approval of the cardholder’s supervisor.

### B. Lodging

Lodging charges should be kept to a minimum by requesting standard accommodations whenever possible. University travelers are expected to seek accommodations that are comfortable, convenient, meet business and personal needs, and offer good value. Itemized receipts for lodging are required for reimbursement.

Lodging accommodations for reasonably priced rooms are reimbursable when the employee is away on overnight business travel. Allowable expenses are limited to the employee only and not traveling companions.

Accommodations shared with other University travelers should be billed and reimbursed to one traveler. However, the costs can be split coded as needed when the reimbursement is processed.

University employees may elect to use their personal campers or recreation vehicles rather than staying in a hotel/motel. However, the reimbursement shall not exceed the cost of reasonably priced hotel/motel accommodations.
Reimbursement for Wi-Fi service is allowable if necessary, while on official business travel. Justification must be provided along with the traveler’s reimbursement request.

Reimbursement is not allowed if there is a cost associated with upgraded or concierge level rooms and services.

C. Meals and Incidentals:

1. Per Diem

   - The University will use per diems to reimburse for meals while on business travel which eliminates the requirement for receipts. Meal per diems will be based on travel destinations requiring overnight stays or when travelers conduct official University business more than 50 miles (one way) away from the employee’s departure (office location).

   - Meal reimbursements will be based upon the IRS meal and incidental expense rate (M&IE) in effect for the travel destination at the time of travel. The M&IE rate applicable to specific travel locations can be found at the U.S. General Services Administration website at http://www.gsa.gov/portal/content/110007.

   - The M&IE rate covers all meals (breakfast, brunch, lunch, and dinner) and travel incidentals (tips and gratuities).

   - Tips should NOT exceed 15% of the purchase.

   - Reimbursement for first and last days of travel will be calculated at 75% of the full daily per diem.

   - The adjusted per diems should be used when the traveler is not in full travel status the entire day.

   - Reimbursements or advances for student meal per diems cannot exceed a cost of $28.00 per day per student except for graduate assistants and graduate students.

   - Travel requisitions should indicate the number of days times the per diem amount per student. Students receiving per diems must sign a Student Per Diem Distribution Form (last page) indicating they received the funds. The form is required to be submitted with the employee’s reimbursement request.

A breakdown of the student per diem is as follows (subject to change):

   Breakfast $ 6  
   Lunch 10  
   Dinner 12  
   Total $ 28
• Meal reimbursements will not be made for the following:

1. The cost of meals which are included in meeting, conference, or convention registrations. In cases where all meals are included in the cost of attendance.

   Note: Travelers are required to provide itineraries along with their travel reimbursement vouchers to document whether meals were included or excluded in the cost of attendance.

2. Insufficient documentation to substantiate reimbursement could result in a delay or denial of reimbursement to the traveler.

3. Meals not involving an overnight trip or business trip more than 50 miles (one way) away from the employee’s departure location (home or office).

4. Alcohol purchases.

5. Meals in excess of the M&IE rate applicable to the travel destination. Reimbursement beyond the M&IE rate requires approval from the appropriate authority.

2. Business Related Meals

Charges for group work-related meals and refreshments are authorized at reasonable actual costs. Itemized receipts along with the names, signatures of the participants, and the detailed purpose of the meeting is required as documentation. Meals and refreshments for events such as holidays, birthdays, and showers are considered personal expenses and an inappropriate use of University, state, or federal funds. No charges are permitted to University, state, or federal accounts for alcoholic beverages.

D. Registration

Fees should be processed timely to ensure payment is received by the vendor before the registration due date. Employees are encouraged to take advantage of early registration discounts whenever possible. Proper documentation is required for registration paid by employees seeking to be reimbursed.

E. Sponsored Research Travel

It is the responsibility of the principal investigator or project director to obtain all necessary written approvals from the sponsoring agency before the travel is undertaken. This includes obtaining written approval for increasing the travel budget. All travel must be approved in advance by the Office of Sponsored Programs. Reimbursements to employees traveling using sponsored program funds are subject to the same guidelines as
provided in the University’s travel policy. However, more restrictive program guidelines may apply.

F. Expenses Incurred by Non-University Personnel

Reimbursement for non-employees is subject to the same guidelines provided in the University’s Travel and Business Expense policy. The University will reimburse travel expenses (meals, lodging, transportation, mileage, etc.) to non-University personnel if incurred for official University business (speakers, prospective employees, and visiting faculty, etc.). The applicable department administrator or Card Administrator should process the request for reimbursement and attach the required receipts. The cost incurred should be reasonable and customary. Detailed receipts should include the name of the guest(s), the affiliation with the University, and business purpose of the expense. No charges are permitted to University, state, or federal accounts for alcoholic beverages.

VI. Prohibited expenses for Corporate Card or reimbursement

Only reasonable, allowable and necessary expenses incurred for business operations or during business travel will be reimbursed. Non-allowable items include but are not limited to the below list.

Strict adherence to this list is required. Some items may be reasonable given the circumstances; however, should not be recurring in nature. Exceptions to the list require pre-approval from the appropriate University authority. If you are unsure, please check with your Card Administrator prior to your purchase.

*The following items are prohibited but should not be considered a complete list (grants may have a variety of restrictions specific to the grant):

- Personal items (spa services, toiletries, periodicals, souvenirs, etc.)
- Clothing, Tuxedo, Evening Gown Rentals
- Personal items confiscated by airline security
- Home business services, Home Office supplies and Home Office furniture for remote work/telework (i.e. computer, ipad, software, headset, cabinets, footrest, printer, ink, chair, paper, pens, desk, internet, phone service etc.) If unsure, please seek guidance.
- Alcoholic beverages
- Entertainment and movies (in flight or in room)
- Personal telephone calls
- Refueling surcharges for personal cars or personal use
- Optional insurance coverage for rental cars
- Travel expenses for family members
- Extended Rentals
• Meals covered by cost of attendance or registration
• ATM fees
• Annual fees
• Priority boarding fees
• “No show” and cancellation fees as a result of a change in personal plans
• Tips in excess 15%
• Concierge level rooms and services with additional costs associated
• Upgraded rental cars and airline accommodations with additional costs associated
• Excessive baggage fees
• Reimbursements in any category exceeding $10 without a receipt (except grant funded reimbursements)
• Parking fines and traffic violations
• Damage or theft of personal property
• Auto repairs
• Laundry
• Lab research animals
• Mini-bar alcohol purchases
• Trip insurance or optional insurance for domestic travel
• Shopping Club memberships (Amazon Prime, Sam’s Club, Costco etc.)
• Babysitting, daycare, or pet care
• Golf fees and ski lift tickets
• Personal Bills
• Medical expenses
• Political donations, Radio Active/Hazardous items, Firearms/Ammo
• Direct Employment pay to individuals
• Travel expenses
• Transactions valued over the limit allowed for the Purchase Card
• Purchases that are split to stay within card transaction limits
• Cash Advances
• Contracted Good and/or Services
• Other purchases specifically excluded by restricted fund
• Services provided through Facilities Management work orders
• Extended rentals or Leasing of Equipment
• Controllable equipment (e.g. IPADs/tablets, laptops, furniture, etc.)
• Vehicles
• **Split transactions to get around single purchase limit**
VII. Requisitions & Authorizations

All travel requires a pre-approved requisition/authorization. All Authorized travelers must be identified on the Travel Request and Authorization Form submitted for approval. A requisition which includes the entire cost of the proposed trip should be entered in the Banner System and approved by the traveler’s supervisor prior to arrangements being made for the trip. The Banner system does not allow for requisition approval unless there are adequate funds in the department’s or sponsored program’s budget. If necessary, budget transfers should be processed to allow for the processing and approval of the travel requisition.

Additional approvals may be required depending on sponsored program agreements.

Reminder: Departments can be more restrictive.

Travel costs not approved in advance or in excess of what is considered reasonable and necessary may not be reimbursed and may become the personal responsibility of the traveler. The University reserves the right to recover unauthorized travel expenses through payroll deduction or other means as deemed necessary. The appropriate University approval authority should review and approve the traveler’s reimbursement request prior to submission to the Accounts Payable Unit processing.

Gift Card purchasing requires a pre-approval authorization through Accounts Payable. Requestor must provide approval from the department head, and the business justification for the purchase must be listed. When the expense report is submitted, approval documentation must be uploaded and then must show who the gift card was awarded to and show signature and date of the gift card received by that person. Card Administrator can assist if there are questions.

VIII. Cash Advances

NO CASH ADVANCES WILL BE ISSUED EXCEPT FOR GROUP TRAVEL. The travel card eliminates the need for an advance for most travelers. Travel advances will only be allowed for faculty or staff accompanying students on University related travel. Travel advances can be requested by completing a requisition and forwarding to the Accounts Payable Unit no later than 10 business days prior to the date of departure. Cash withdrawals from ATMs or bank tellers are not permissible.

Failure to submit Personal Expense (PE) reimbursements timely to settle cash advances may result in the full amount of the advance being deducted from the traveler’s paycheck and denial of future advances. If advances are outstanding for more than 30 days, the traveler will be contacted to arrange a payment schedule. The arranged payment schedule shall remain in effect until the total outstanding amount has been paid in full.
IX. Reimbursements

Cardholders are responsible for submitting their PE reimbursements to the Accounts Payable Unit along with the required documentation **no later than seven (7) business days after the travel or business activity ends.**

A. Submissions

1. The cardholder is personally accountable for ensuring credit card transactions conform to the University’s travel policy and the accuracy of PEs submitted for reimbursement.

2. PE reimbursement requests (including the settlement of cash advances) along with the appropriate documentation must be submitted to the Accounts Payable Unit **no later than seven (7) business days after the travel activity ends.** Failure to submit PEs within this timeframe will result in administrative actions.

3. Reimbursements will be processed by the Accounts Payable Unit **within 14 working days after submission of an approved PE,** provided it is supported by appropriate documentation (i.e., approved requisition numbers and original receipts) and approved by the traveler’s supervisor.

B. Supporting Documentation

1. Each expense report and reimbursement request must be submitted with the appropriate supporting documentation.

2. Reimbursement for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A “no receipt – no reimbursement” policy applies.

3. All transactions must be supported by receipts, itineraries or credit slips. Cardholders must obtain a duplicate copy (at their own expense) from the vendor or bank in instances where receipts are lost. Print screen images signed by the cardholder or e-mail order confirmations are permissible for online transactions.

4. Receipts in a foreign currency must be accompanied with the US Dollar equivalent amount. It is the responsibility of the authorized traveler to submit foreign expense receipts translated to English. The converted equivalent dollar amount can be obtained from:

   - **Travel Card Web Portal:** The best and most accurate currency conversion is the conversion that the financial institution will have on its website.
   - **Oanda Currency Conversion:** For non-credit card receipts in a foreign currency, use the Oanda conversion site. [www.oanda.com/converter/classic](http://www.oanda.com/converter/classic)
5. Receipts in a foreign language must be translated to English and accompanied by a detailed description.

C. Approval

1. Reimbursement requests must be reviewed along with the documentation by the cardholder’s supervisor.

2. Supervisors should ensure that costs incurred are reasonable and the reimbursement is being requested for a legitimate University business purpose before approving the request.

3. Supervisor shall have three business days to approve a reimbursement request.

4. Once approved, requests should be submitted to the Accounts Payable Unit for review, audit, and processing. Requests should not include items unallowable for reimbursement under the University’s travel policy or applicable sponsored program where more restrictive limitations may apply.

X. Administration of the Corporate Card Program – Card Administrator

A. Request for new cards

1. To obtain a card, employees must complete a Card Application within the expense management system.

2. Once approved by the employer’s supervisor, the application should be submitted to the Card Administrator in the Accounts Payable Unit. Cards are generally issued within 7-10 business days after submission.

3. Mandatory training is required before cards are issued to employees. A Signed form a compliance must be submitted.

4. The card will only be released to the person whose name appears on the card unless written authorization is received from the cardholder.

5. When picking up cards, employees will be required to provide their name, DSU employee ID, date of birth, and contact information on the application.

B. Card Limits & Balances

The appropriate card limits have been established for both Purchase and Travel cards. If there is a need to exceed the card or transaction limits, the cardholder must submit a
written request explaining the business purpose, amount, & extend period of time. The request will be reviewed for approval. If approved by the card administrator, the approval response must be attached to your expense report for audit purposes. **If you exceed the single transaction limit (without approval) by splitting the transaction you are subject to administrative actions.**

- **Purchase Card** (*Used for emergency purposes only*)
  
  1. General operations credit limit $3,000 per card with a single card transaction of $1,000. Increase requests must be approved through Finance office.
  
  2. Grants credit limit $10,000 per card – Restricted accounting authorizes the amount. Increase requests must be approved through restricted accounting.

- **Travel Card** (*Travel must be pre-approved via Banner*)
  
  1. Approved Travel Requisitions should be sent to CorporateCards@desu.edu
  
  2. Accounts Payable will load cards when approved forms are sent. Please send at least two weeks before travel.

  *If there is a travel restriction on campus, travel must be approved by the Provost Office.

  3. Employees with a higher necessity for travel and those traveling with students will be assigned higher limits to accommodate the additional travel expenses.

  4. Requests for changes in limits should be submitted to the Card Administrator via email.

  5. As a precautionary measure, cardholders should check their card balances before use.

  6. Ensure credit availability is enough to cover the cost of any anticipated travel.

  7. The Card Administrator should be notified if a temporary increase in the card credit limit is necessary.
C. Administrative Actions

Cardholders with outstanding charges greater than 30 days or in violation of this travel and business expense policy will be subjected to the following:

- 1st Offense – Email to the cardholder requesting the outstanding expense report and/or explaining policy violation and attaching policy.

- 2nd Offense – Email to the cardholder, as well as department/program head, requesting the outstanding expense report and/or explaining policy violation and attaching policy.

- 3rd Offense – Card will be shut off from use & cardholder mandatory training on University policy governing cards. Card Administrator will provide additional details.

In addition, the University reserves the right to recover expenses through payroll deduction or other means as deemed necessary.

Cardholders traveling without prior approval and using the card in an inappropriate manner may be subjected to some or all of the following administrative actions:

- Investigation of circumstances surrounding alleged misuse of the card
- Forfeiture of card privileges
- Recovery of unauthorized expenses through payroll deduction or other means as deemed necessary
- Termination of employment

D. Unauthorized Use and Inappropriate Use of Cards

The Cardholder will be contacted for justification and further explanation of any purchases that the Card Program Administrator or Policy Compliance deems prohibited. If any prohibited charges appear in the Cardholder’s transactions and expense report, the following will occur:

- Policy and Compliance will investigate all circumstances surrounding alleged misuse of the Corporate Card and in cases where there is evidence of a procedure or policy violation initiate escalated administrative actions.
- Termination of employment and/or forfeiture of the Corporate Card are potential disciplinary actions for improper use of the card.
- In those cases where there is evidence of negligent use of the Corporate Card, but no fraudulent acts have been committed, the Cardholder will be required to surrender the Card with all further privileges revoked.

Any employee having knowledge of violations to this procedure or any other
procedure or policy governing the use of the Corporate Card must immediately report such activity to the Card Program Administrator or risk being held accountable for negligence as well.

The Corporate Card may be suspended or terminated if a Cardholder is suspected of fraud or theft. Should the suspicion prove founded, appropriate action shall be taken in accordance with existing University policies and procedures.

*The following items are prohibited but should not be considered a complete list (grants may have a variety of restrictions specific to the grant):

1. Meals and Refreshments for holidays, birthdays, and showers are considered personal expenses and an inappropriate use of University, State, or Federal Funds.

2. Alcohol charges are not allowable expenses. Completing a lost receipt affidavit to avoid showing a receipt that has alcohol charges is not acceptable. The University also reserves the right to call the restaurant to obtain a copy of itemized receipts.

3. Travel not approved in advance is considered unauthorized travel and transactions are considered inappropriate uses of the travel card. Exceptions to the travel policy require appropriate approval authority.

4. Transactions on any corporate card (purchasing card or travel card) related to unauthorized travel and/or the inappropriate use of the corporate card will not be included in the computation for amounts due to/from the employee unless circumstances warrant the expenses as necessary and consistent with the business and professional needs of the University.

5. Personal travel and any type of personal expenses are not allowable and are considered inappropriate use of corporate cards.

6. Home business services, Home Office supplies and Home Office furniture for remote work/telework (i.e. computer, ipad, software, headset, cabinets, footrest, printer, ink, chair, paper, pens, desk, internet, phone service, coffee etc.) If unsure, please seek guidance.

7. Employees may be personally liable for charges incurred relating to business operations or travel that were not approved in advance.
   
   *This includes any charges on either corporate card or travel card relating to excess of reasonable and necessary cost, and non-allowable items.*
E. Termination of Corporate Cards

1. Cards can be terminated at any time there is reasonable suspicion of abuse and failure to adhere to the University’s Travel and Business Expense policy.

2. The unlawful, improper, or unauthorized use of any DSU corporate card will result in other administrative actions which may include termination from employment and criminal prosecution.

3. Cards will be canceled upon termination of employment; however, to ensure this is done in a timely manner, supervisors should notify the Card Administrator as soon as possible if a cardholder separates from the University.

F. Declined Transactions

1. Corporate cards may be declined for a variety of reasons:

   - The card has reached the single transaction or daily limit
   - The vendor has been purposely excluded from the Delaware State University’s Card Program, using Merchant Category Codes (MCC).
   - The card has been cancelled, terminated, or placed on hold due to violations or non-sufficient funds in the department’s budget.
   - The bank has flagged the account for concerns with an irregular spending pattern. This is often done to protect the cardholder and the University from potential fraudulent transactions.

2. If a Vendor receives a “Decline” response from the bank after attempting to put through a transaction, cardholders should contact the Card Program Administrator with the following information for resolution:

   - Account number
   - Business where decline occurred
   - Total transaction amount of the decline
   - Date the decline occurred

3. After determining the reason for the “Decline” it may be necessary for the Card Program Administrator to make temporary or permanent changes to the cardholder’s control limits to process the transaction or request a new corporate card.

4. The financial institution should be contacted directly if problems are encountered outside of normal business hours. Cardholders should contact the financial institution via the customer service number located on the back of the travel card.
5. The cardholder will be reimbursed for out-of-pocket expenses incurred as result of declined card transactions if the charges are for official University business.

G. Lost or Stolen Cards

The University is liable for all charges until the card is reported lost or stolen. THEREFORE, IT IS IMPERATIVE TO FIRST CANCEL THE CARD WITH THE BANK BY CALLING THE BANK’S TOLL-FREE NUMBER.

In addition, the cardholder must also notify the Card Program Administrator of the loss. The cardholder may be responsible for charges made against the travel card if there is a failure to notify the bank immediately upon discovery.

H. Disputed Charges

1. Disputes, if possible, should be resolved promptly between the cardholder and the vendor. Cardholders should raise disputes immediately. Failure to do so may result in a negative impact on the department’s budget, making that department responsible for paying even though the charge is incorrect.

2. Inaccurate or Fraud items should be disputed within 14 days to allow time for resolution and for items to be cleared within the 30-day timeline before escalation.

3. Disputes can be made within Concur or by calling the number on the back of your corporate card. Please be reminded that most banks have a limit of when you can dispute a charge. If you’re not expensing your items regularly, you may miss the time limit to dispute and then will be personally responsible for the transaction.

I. Changes to Existing Accounts

Requests to change names and limits for existing cardholders should be submitted to the Card Program Administrator.

J. Record Retention

The Accounts Payable Unit will securely maintain all supporting documentation according to the University’s record retention policy for travel and business expense reports including reimbursements.
K. Card Administrator Contact Information

The Card Administrator can be contacted at x6200 for questions or further clarification related to the Travel and Business Expense Policy.

Employees having knowledge of violations to this policy should report the improper activity to the Card Administrator or Hotline established by the University at Report Form.

Employees can also refer to the University’s Whistle Blower Policy at: