

BRYANT UNIVERSITY PURCHASING CARD, TRAVEL & ENTERTAINING POLICY

OVERVIEW

This Purchasing Card (P-Card) and Travel & Entertaining (T&E) Policy is applicable for business and travel and entertaining expenses incurred by faculty and staff on behalf of Bryant University. It outlines the policy in general terms to ensure only reasonable and necessary expenditures for authorized business, travel and entertainment are incurred, documented, and paid for by the university in conformity with applicable laws such as those instituted by the Internal Revenue Service, acceptable practices, and good judgement. While the information in this policy should be sufficient to cover most scenarios, it is inevitable that certain situations are not addressed. When traveling a university credit card must be used. The university will not reimburse expenses paid through a personal card. If an individual requires a card, please contact the Purchasing Department at X6018.

The responsibility to adhere to this policy rests both with the university credit cardholder as well as the supervisor; department head; Vice President or administrator who certifies conformance to these guidelines by approving the expenditure(s). This policy applies to anyone who incurs expenses paid by Bryant University, regardless of the source of funds. The university card holder is eligible to use their university credit card for reasonable costs for miscellaneous expenses, travel, meals, and lodging incurred in the transaction of university business. Divisions and/or departments may implement more restrictive policies. The policy is not expected to outline every possible scenario but should cover most expenditures. Federal grant awards may have separate and unique guidelines. **Any exceptions to the policy below must be approved by the divisional vice president and the Vice President of Business Affairs and Chief Financial Officer (CFO).**

ADMINISTRATION

The university credit card program is administered by the Purchasing Department. Purchasing is responsible for establishing new university credit cardholder accounts with the bank, managing roles and approval flows, resetting logins, updating/changing credit limits, performing monthly audits, and ensuring that all guidelines within this policy are being followed by university credit cardholders. The Purchasing Department reserves the right to close or suspend any university credit card in the case of continued misuse by the university credit cardholder. Since it is a corporate account, the Purchasing Office, through the Bryant liability account, pays the entire invoice to the bank. Departmental charges are directly downloaded to the general ledger by the 10th of each month. University credit cardholders are not required to pay their monthly invoices received from the bank.

UNIVERSITY CREDIT CARD ACQUISITION

Both full-time and part-time faculty or staff who need to travel, entertain, and/or make purchases as a part of their role at Bryant are eligible for a university credit card as determined by the applicant's divisional vice president. To apply for a university credit card please complete the application at https://info.bryant.edu/sites/info/files/forms/P-Card-Application_0.pdf with the option of three types of cards: 1) Purchase only, 2) Travel and Entertainment only, or 3) Both Purchase and Travel and Entertainment. The university will issue university credit cards with a standard credit limit of \$5,000 a month with a \$2,500 single transaction limit. Actual university credit card limits may vary, as determined by the divisional vice presidents. University credit card holders should always be aware of their profiles and limits. Any changes to limits must be requested through the Purchasing Department at <https://info.bryant.edu/sites/info/files/forms/P-Card Maintenance Form.pdf>. Once the initial university credit card application has been submitted and approved, the university credit cardholder will be required to attend a training session through zoom, in person, or will be required to view the online training video at <https://www.youtube.com/@bryantuniversitypurchasing1573>. A university credit cardholder must agree to the university credit card user agreement prior to receiving their university credit card.

UNIVERSITY CREDIT CARDHOLDER RESPONSIBILITY

This policy will ensure consistent and fair treatment between departments & divisions throughout the university. The quality of travel, accommodations, entertainment, and related expenses should be governed by what is reasonable and appropriate to the business purpose involved. The university respects the personal integrity and discretion of each member of its faculty and staff.

The use of the university credit card, or reimbursement for university purchases, travel and/or entertaining expenses, must meet the following criteria:

- University credit cardholders must have paid or incurred expenses while performing services as an employee of the university.
- University credit cardholders must provide a statement substantiating the amount, time, use and **business purpose** of the expenses within a reasonable amount of time after the expenses are incurred and prior to the upload to the Banner system.
- The use of the university credit card for personal purchases is strictly prohibited and responsible spending is required. If the university credit card has been used accidentally for a personal purchase, reimbursement must be made immediately at the Bursar's Office. The receipt of repayment should be maintained as evidence of payment.
- The maintenance of proper records and documentation for **all** purchases is required. Original detailed receipts must be uploaded to the bank portal. If a receipt has been misplaced or lost, a Missing Receipt Affidavit(MRA) must be completed at https://info.bryant.edu/sites/info/files/forms/Missing_Receipt_Affidavit_Sept2022.pdf. The MRA must be signed by the supervisor of the university credit card holder, the Vice President of the Division, and the CFO in Business Affairs. The MRA must include an itemized detail of the expense. An unsigned affidavit is not considered a valid receipt and will result in an audit finding and may result in the suspension of the university credit card. Maintenance of proper records is the responsibility of the cardholder.
- On the 10th of each month, university credit card transactions will be loaded into the university's general ledger. The university credit cardholder must expense the transaction prior to the upload to ensure that the expense is allocated to the correct budget account. Failure to expense the transactions prior to the upload to Banner will result in an email to the university credit cardholder and the university credit cardholder's immediate supervisor. All unaccounted transactions must be cleared within a 30-day window and a journal entry must be processed to expense to the appropriate account. *After 30 days, the university credit card will be placed on temporary hold until the allocation is complete and a journal entry to adjust the budget has been processed.*
- All travel receipts must be uploaded to the expense report for each trip. Receipts must include detailed information regarding the purchase. For example, a meal expense should include the business purpose for the lunch and who was present. A detailed receipt must be included.
- The receipts for monthly spending must be reconciled to the monthly bank statement. Your reconciliation ensures that all charges to the university credit card are valid and accurately billed. Transactions may take 24-48 hours to post to the account. Purchases made near the end of the month may not appear until the following month.
- The Purchasing Department monitors all university credit card transactions. When unfamiliar or suspicious activity is flagged, the university credit cardholder will be sent an email inquiry requesting information. Response to such an email must happen *immediately* in order for the university to protect the account and take any necessary action.
- The university credit cardholder must attempt to resolve any disputed transactions through direct contact with the merchant. If the matter cannot be resolved, the bank must be alerted, and a dispute can be filed on the university credit cardholder's behalf.
- A university credit cardholder must surrender his or her university credit card upon termination of employment (i.e., retirement, voluntary or involuntary termination). Under no circumstances should the department continue to use the university credit card after the university credit cardholder's departure. The university credit cardholder must ensure that all final receipts are attached to any outstanding expense report and reconciliation has been completed.

PURCHASING CARD POLICY

University credit card holders may make purchases online, by phone or in person. It is the responsibility of the university credit cardholder to ensure:

1. Secure sites are used when making online purchases.
2. Receipts for goods and services are received from the merchant & must include a dollar amount and state a description of the time or service purchased. Receipts should be itemized.
3. Credit returns must be properly processed. When using the university credit card at a retail store and an item must be returned, a credit to your university credit card must be obtained. Cash refunds or store credit are prohibited.
4. Tax-exempt certificates should be presented. Tax exempt certificates are available through Purchasing or Accounts Payable.
5. All items requiring shipping must be sent directly to the university. Shipping an item elsewhere is prohibited unless approved by the divisional vice president.

TRAVEL AND ENTERTAINMENT POLICY

The most cost-effective mode of travel (auto, air or train) should be made based on your itinerary. Group travel arrangements may be made through the University's approved travel agency, Donovan Travel at (401) 885-3500. When making reservations please give the agent your six-digit organization (department) number. Donovan Travel has a direct billing agreement with the university and will send an invoice directly to Accounts Payable. We understand there may be more effective methods of reserving travel for larger groups that require 24/7 travel assistance. The university depends on the discretion of its employees to make the most cost-effective decision for travel and entertainment.

Entertainment of Students

- Light refreshments for receptions, lectures, and other special events are allowed (Food Service should cater such events if more economical)
- Occasional entertainment of student volunteers by Chairs/Directors as a "thank you" is allowed.
- Occasional (at most once per semester) inexpensive entertainment (pizza, etc.) of paid student workers/RAs by Chairs/Directors as a "thank you" is allowed.

Entertainment of Faculty/Staff Members

- Entertainment of fellow faculty/staff and meals (on or off campus) for faculty/staff meetings are only allowed when a business purpose is documented and with approval from the divisional vice president.
- Annual staff retreats are allowed upon divisional vice president approval.
- Individual Faculty / staff / department going away parties or retirement celebrations are allowed on an exception basis with prior divisional vice president approval. Departmental holiday celebrations are not allowed.
- Campus wide retirement parties must be catered by the University's food service provider. Other campus-wide celebrations (e.g., "going away parties") are allowed only in special circumstances, must be campus-wide, must be catered by food services, and must be approved, in advance, by the divisional vice president responsible for approving the expense.
- The general university policy is to reimburse for one alcoholic beverage per meal. If purchasing a bottle of wine for a group meal, the cost for the bottle of wine should not exceed \$50. The one alcoholic beverage and bottle of wine policy does not apply when entertaining Trustees, donors, or potential donors. Please specify the names of Trustees, donors, or potential donors.
- Individual and /or departmental gifts for parting, retirement, thank you, holidays, etc. are not reimbursed and should not be purchased using a university credit card.
- A gift for the non-faculty/staff host of a gathering is allowed up to \$50.
- Condolence gestures are to be managed by Human Resources. Further gestures, e.g., births, illness, birthdays, etc. made by individuals are not allowed and the university credit card should not be used.

Airfare

- Only coach travel is allowed (otherwise individuals cover incremental cost to upgrade). Extended legroom or extra comfort seats are permitted for flights that exceed five hours.
- Personal excess baggage charges, flight insurance, etc. are not allowed and should not be charged using university funds unless approved by the divisional vice president.

Personal Automobile

- When employees use their personal vehicle on authorized university business, it is their personal insurance policy that is primary coverage for liability and physical damage coverage. It is important that the individual have adequate coverage as Bryant's insurance provides non-ownership liability for exposure to the university only (this means the insurance covers only the university in the event of a lawsuit).
- Personal Auto is appropriate for travel that is up to 200 miles round-trip from campus. Any request for mileage reimbursement above 200 miles must be approved by supervisor, the divisional vice president, and the CFO.
- Reimbursed at 65.5 cents per business mile (2023 IRS standard mileage rate).
- Tolls and parking fees will be reimbursed at actual cost.
- Gas, oil, repairs, maintenance, fines, etc. are not reimbursed and should not be charged to the university credit card.
- The university will not reimburse any personal insurance deductible for damages sustained while on business.

Automobile Rental

- Through an association with one of our consortiums, the university has an agreement with Enterprise that enables us to get the most competitive rates and service.
- Vehicle rentals must be made through National or Enterprise Corp (Contract **#XZ49103**) to receive the most competitive rates. Bryant University must be listed on the agreement. The university provides auto liability and collision coverage for **domestic** rented vehicles. Please provide Bryant's Auto policy number **# PHPK2420561** and effective date to the rental agency when renting a vehicle for university business. Vehicle Rental (Foreign): The university does not maintain auto liability or collision coverage internationally. Please purchase auto liability and collision insurance from the rental agency when renting a vehicle for university business internationally
- Vehicle class must be compact or standard. Luxury vehicles **not allowed**, and the university credit card should not be used for limousine services unless approved by the divisional vice president.
- Any rental involving a university driver under age 25 must have full insurance coverage (collision and liability) through the rental company.
- As an employee, you are welcome to utilize **49B848** for personal travel.
- Please use the following to expediate your reservation process:
<https://elink.enterprise.com/en/22/08/bryant-university.html>
- Enroll in Emerald Club. When you enroll in the National Emerald Club loyalty program your loyalty number is linked to the Bryant corporate account number. To enroll visit <https://www.nationalcar.com/enroll/XZ49103>. Being a member allows you to bypass the counter and choose any car of your choice and go!
- Book the rental vehicles as early as possible. Booking 2-3 weeks in advance ensures better availability. A best practice would be to reserve your car rental at the time of booking both air and hotel accommodations. There is no cancellation fee through Enterprise, so we encourage you to book a rental early and cancel after if it is not needed.
- Bryant University has a dedicated Account Manager, Alexandra Jamiel, who can be reached at Alexandra.f.Jamiel@ehi.com.
- For vehicles rented in a foreign country - the university's international policy covers liability only, and therefore, you must secure physical damage coverage from the rental agency.
- Employee's personal effects, while within the vehicle are not covered by university's insurance unless the vehicle is no more than 1000 feet from campus (limit of \$25,000). If a loss or damage occurs to your

personal property outside of this radius, please submit the loss directly to your homeowners/renter's insurance.

- Return the rental car with full gas tank. Refueling charges by the rental agency are not normally reimbursed.

Automobile policy covers the use of any motor vehicle, including all owned, leased, non-owner, and hired vehicles for faculty, staff, volunteers, and students driving vehicles on authorized University business. Drivers of Bryant owned vehicles must be approved through the office of Risk Management.

In the event of an accident, the following guidelines will expedite proper notification of all parties, including insurance carriers. These guidelines will help ensure compliance with the law.

- Appropriate first aid should be rendered to all injured persons and the public safety department or police and/or fire personnel should be immediately notified.
- When making statements, answer all questions from police officers truthfully and directly, but otherwise refrain from casual comments or admissions of any kind.
- If no police officer is present (as many law-enforcement agencies do not investigate non-injury accidents), exchange driver, vehicle, and insurance information. Failure to identify yourself or leave identifying information (for any attended or unattended vehicle) violates University policy and Rhode Island law.
- Most states and Rhode Island state law require that drivers file accident reports in the city/town the accident occurred within two weeks of the accident date.
- For insurance purposes, all accidents should be reported within 24 hours to the Risk Manager @ RMS@bryant.edu. A claim form can be completed at:
<https://info.bryant.edu/sites/info/files/forms/AutoAccidentClaim%20Flyer%20TBC%20RMG%20Philadelphia%20June%202022.pdf>

Train Travel

- Encouraged when cost effective.
- Recommend arrangements to be made through Donovan Travel
- Coach travel only (otherwise individual covers incremental cost)

Lodging

- Recommend arrangements to be made through Donovan Travel or through the most cost-effective method. Many conferences offer blocks of reduced-rate hotel rooms.
- Lodging costs should be kept to a minimum.
- Cost up to \$400 in high-cost areas (New York City, Boston, Newark, Philadelphia, Washington, D.C., Atlanta, Miami, Chicago, Dallas-Ft. Worth, Los Angeles, San Francisco, Seattle). For other areas, cost up to \$200 per night.
- Conference rates are allowed.
- Sales Tax Exemption (hotel rooms)
- Exempt from sales tax in RI, MA, CT, NY
- Obtain appropriate tax exemption forms from Accounts Payable or from Purchasing

Meals, Alcoholic Beverages, and Incidentals During Travel

- Reimbursed based on actual expenditures with a maximum 20% gratuity. General guidelines are that the actual cost of meals and incidentals should be approximately \$60 per full day.
- If conference fees include meals, no reimbursement should be requested.
- Entertainment expenses (meals for guests) should be detailed on both the restaurant receipt as well as the expense report. The name(s) of attendees and **the business purpose should be included.**

- The university policy is to reimburse for one alcoholic beverage per meal. If purchasing a bottle of wine for a group meal, the cost for the bottle of wine should not exceed \$50. The one alcoholic beverage and bottle of wine policy does not apply when entertaining Trustees, donors, or potential donors. Please specify the names of Trustees, donors, or potential donors when applicable.
- Allowable incidentals include cash tips and laundry when there is extended travel.
- Personal hygiene items, medicines, etc. are not reimbursed and the university credit card should not be used to purchase these items.
- Personal entertainment (movies, games, etc.) is not allowed.

University Guest Travel

- When the university is paying for guest travel (job candidates, trustees, consultants, etc.), we encourage travel arrangements to be made through Donovan Travel or the most cost-effective method.
- Hotel reservations should be made at our local hotels that have direct billing agreements with the university. The preferred hotel is Residence Inn at 632 George Washington Highway. They will direct bill the department. We have a contracted rate of \$169 per night (\$139 for the period November 1 – March 31st) at this location. If the Residence Inn is full, the Marriot at 636 George Washington Highway is the recommended hotel @ a rate of \$159 per night. The Hampton Inn, at \$109 per night, shall be reserved for Student Affairs.
- The individual making the reservation will be required to provide their name, their Banner Org number and/or their Bryant email address. Please have this information ready.

GIFT CARD POLICY

Bryant must comply with IRS regulations addressing tax implications surrounding gift cards and gift certificates. Under Internal Revenue Code 132 a gift card, gift certificate, store-value card or a prepaid Visa/MasterCard, collectively referred to as a gift card, is considered a cash or cash equivalent that is subject to taxes regardless of the face value. In addition, gift cards can be susceptible to fraud or misappropriation because they lack the audit trail that exists with a check or ACH payments. As a result, the university should limit the purchase and giving of gift cards in the course of business. Gift cards must not be used as a way to compensate employees for work provided or for Birthday Gifts, Holiday Gifts, Get-well Gifts, or Welcoming Gifts.

The university recognizes that it may sometimes be appropriate to present a gift card to a third party. The preferred form of recognition is a non-cash item (i.e., flowers or Bryant paraphernalia), as these do not have the same tax implications. The university recognizes, however, that faculty and staff may want to use gift cards for awards, incentives or as a thank you gesture to individuals such as volunteers or research subjects. For these reasons, gift cards may be purchased using the college P-card.

A gift card may be purchased for a non-employee as a thank you for volunteering, to compensate research subjects (to maintain confidentiality), or as a prize for survey or raffle participants. Gift cards should be valued at \$50 or less.

The following documentation must be included with the receipt for the gift card:

- Name of the recipient of each gift card. If the recipient is a research subject, the name should be maintained by the researcher in a secure location.
- Business reason for the gift card.

Gift cards should only be purchased as needed to avoid a surplus gift card inventory. Gift cards must be secured at all times (i.e., in a locked cabinet or drawer) until distributed.

RESTRICTED ITEMS – TRAVEL, ENTERTAINMENT, AND PURCHASING

The university credit card is **not** to be used for the following commodities. Doing so represents misuse and could result in temporary suspension or cancellation of your university credit card.

- **Alcoholic Purchases:** Liquor store purchases are not allowed. An exception is allowed only in special circumstances for certain donor, advancement, recruitment, visiting artists/lecturers, visiting external reviewers, and similar purposes, determined in advance by the divisional vice president responsible for approving the expense.
- **Assets:** Any item(s) that could be classified as an asset of the University MUST be obtained through the Purchasing Department unless specific written authorization is given by the Purchasing Office.
- **Cash Advances or Travelers Checks:** Be sure to review available credit before traveling and contact the Purchasing Office if emergency funds are required.
- **Cell Phones:** All Cell Phones must be obtained through the Information Services Helpdesk. Cell phone accessories can be obtained at the time of the original order from IT.
- **Chemicals:** Chemicals housed on-campus must be tracked by the Facilities Department and should never be purchased without approval.
- **Clothing:** No Clothing, except for promotional purposes may be purchased with your university credit card.
- **Computer Hardware or Software:** These items must be requisitioned through the Help Desk, as our IT Department is responsible for the support of these items.
- **Consultants:** This type of purchase is not allowable with your university credit card.
- **Cosmetics/Beauty supplies/personal-hygiene items:** These types of products are prohibited with a university credit card and should be purchased with personal funds.
- **Entertainment Tickets for movies, theatre, concerts, and sporting events:** Are not allowed. Also prohibited are tickets or other expenses at a nightclub or casino.
- **Flowers:** In the event of a death in an employee's immediate family, Human Resources is the only department authorized to expend University funds for flowers or contributions to a selected charity. Flowers or contributions are sent when: 1. An employee dies 2. There is a death in the immediate family of an employee (spouse, domestic partner/spousal equivalent, parent, child, stepchild, adopted child, sister, brother, mother-in-law, father-in-law). These are the only cases when flowers or contributions are sent in the name of the University.
- **Firearms and Explosives:** No firearms, explosives or ammunitions may be purchased with your university credit card.
- **Furniture:** All furniture purchases require a purchase order. Contact Purchasing at ext. 6018.
- **Gasoline:** University credit cards may not be used to purchase gasoline for *personally owned vehicles*. Any mileage incurred for business use of a personal vehicle should be claimed as a reimbursement from the University at the appropriate rate which would be in effect for that period as determined by the IRS.
- **Office Equipment/Furniture:** All office equipment/furniture must be purchased through WB Mason and require a Purchase Order. For exception, please contact Purchasing at X6018.
- **Office Supplies:** Office supplies must be ordered through WB Mason. If you find a more competitive price, please contact Purchasing at X6018.
- **Personal Purchases:** **ITEMS PURCHASED FOR PERSONAL USE ARE STRICTLY PROHIBITED.** Should you make a personal purchase in error, you must immediately reimburse the Bursar's Office and obtain a stamped receipt and maintain a copy for audit purposes.
- **Prescription Drugs and Controlled Substances** This type of purchase is not allowable with your university credit card.
- **Staff and/or student Birthday Gifts, Holiday Gifts, Get-well Gifts, Welcoming Gifts,** etc. are not permitted with university funds. Human Resources will send sympathy flowers to individuals when notified by department heads.
- **Sundry Items:** Toothpaste, sunscreen, mints, etc. It is the responsibility of the university credit card holder to supply these items when traveling or otherwise.

- **Tolls:** The University will cover tolls while on business travel; however, the university credit card cannot be used to replenish a personal E-Z Pass. Reimbursement on tolls can be made through a travel reimbursement through A/P.
- **Traffic Violations:** No traffic, moving, parking or other violations may be paid for with a university credit card. It is expected that the driver of the vehicle will pay the violation(s) with their personal funds.
- **Transportation:** to or from a **non-university related event**. Any transportation, to or from an event or outing while away at a conference that is not included in conference activities is not an approved purchase. For example, sightseeing or transportation to visit a friend who lives nearby, etc.

Additional Notes:

- **Continued improper use of the university credit card, including the purchase of restricted items, may be considered misappropriation of Bryant funds and may result in disciplinary action, up to and including termination. The university reserves the right to take legal action to recoup such funds. In the event the University prevails in any lawsuit against a university credit cardholder to recover unauthorized charges, the university credit cardholder agrees that the court may award the University its reasonable costs and attorney's fees.**
- Expenses should be reasonable when interacting with external constituencies (trustees, donors, alumni, job candidates, professional guests, etc.)
- Expenses for local dining in Sodexo, Dunkin Donuts, etc. involving non-university personnel are allowed when the purpose of the meeting is to conduct university business and when it is necessary or desirable to have the meeting in conjunction with, or during a meal.
- Entertainment expenses should be reasonable in relation to the nature of the function and the resulting business benefit expected to be derived from the expenditure. A list of names must be indicated on the expense report along with the purpose of the entertainment. Some examples of this type of entertainment would be for alumni functions and entertaining donors or prospective donors.