

**Harvard Library  
Corporate Card and Reimbursement Policy and Procedure**

<b>I.</b>	<b>Key Elements of HL’s Reimbursement Policy .....</b>	<b>2</b>
<b>II.</b>	<b>Key Elements of HL’s Reimbursement Policy specific to Corporate Cards .....</b>	<b>2</b>
<b>III.</b>	<b>HL Corporate Card and Reimbursement Procedures and Responsibilities .....</b>	<b>3</b>
<b>IV.</b>	<b>Special Section on the Use of the HL Corporate Card or Personal Funds For Collections Purchasing .....</b>	<b>5</b>
<b>V.</b>	<b>Obtaining an HL Corporate Card.....</b>	<b>5</b>
<b>VI.</b>	<b>Lost, Stolen or Damaged Cards .....</b>	<b>6</b>
<b>VII.</b>	<b>Card Termination .....</b>	<b>6</b>
<b>VIII.</b>	<b>Contacts.....</b>	<b>6</b>
<b>IX.</b>	<b>Links.....</b>	<b>6</b>

## **Harvard Library Held-In-Commons Corporate Card and Reimbursement Policy and Procedure**

Occasionally there will be transactions that individuals will make on behalf of Harvard University that cannot be processed through HCOM or put on a PCard. Usually, these costs involve costs that are not allowed on a Harvard P Card, most typically expenses incurred while traveling for Harvard business. The staffperson might use their Harvard-issued corporate card, or might use personal funds (cash or personal card) and need to be reimbursed.

This document will summarize the HL policy, procedures and responsibilities regarding the use of and accounting for Corporate Card transactions or reimbursement for costs paid for with personal funds.

### **I. Key Elements of HL's Reimbursement Policy**

The University's Travel Policy and the University Wide Business Expense Policy must be followed at all times. Highlighted sections here are not meant to imply that other sections of the policies are not applicable. This section is simply meant to highlight the key components of University policy, and policies specific to the HL.

1. Purchases made with Corporate Cards or personal funds for which reimbursement is sought must fall within the University and HL Expense Policies, and have the appropriate permission from managers.
2. Corporate Card payments or reimbursement requests submitted *to UFS* more than 90 days after the transaction, but less than 182 days after the transaction, will require HL Controller approval. If approval is received to reimburse, the reimbursement will be processed as Additional Pay and taxed as compensation. No grossing up of the payment to cover the tax effect will be allowed. Reimbursees must allow time for the HL staff to process the requests, and therefore should anticipate that any reimbursement request initiated more than 65 days after the transaction occurred will not be submitted to UFS in time to avoid tax withholdings.
3. *Corporate card payments or reimbursement requests submitted to UFS more than 182 days from the date of transaction are not eligible for reimbursement even as Additional Pay. HL management is not allowed to grant an exception for any circumstances. If the expense was incurred on a Corporate Card, the cardholder must directly pay Citibank.*

### **II. Key Elements of HL's Reimbursement Policy specific to Corporate Cards**

When at all possible, the Corporate card or personal funds should not be used for Collections Purchasing. The occasions when these cards are used should be rare, and verbally preapproved by the ITS staffperson's manager. Please see Section III [to be developed] below for further details.

1. Use of the Corporate Card for personal purchases is strictly prohibited. (The only exception to this is when a travel cost has both business and personal components. For example: one can utilize a University Corporate Card for the purchase of a meal with a spouse while traveling, as long as the portion that is for the spouse is paid by the cardholder with a personal check.)
2. Sharing of the Corporate Card with another individual, including a student, temporary staffperson, or other Harvard staff who do not have a Corporate Card, is strictly prohibited. This includes providing the card number, expiration date and other information for another to execute a purchase, as well as physically handing the card to another person for use.

3. Corporate Cards may **not** be used for the following transactions:
  - ***Gift Cards or Gift Certificates in ANY amount***
  - ***Gifts over \$75.00***
  - Telecommunications services that are not 100% Harvard business
  - Cash advances or travelers' checks.
  - Prescription drugs and controlled substances
  - Hazardous materials
4. Gifts or flowers under \$75 may be purchased with the Corporate Card, as long as the purchase falls within University Policy.
5. Corporate Cardholders are responsible for the payment of all card charges, and the resolution of any transactions on the Corporate Card. Failure to pay Corporate Card charges, resulting in collections requests from Citibank, may result in termination of Corporate Card privileges and potentially disciplinary action, up to and including termination of employment.
6. Misuse of the card, both personal misuse and administrative misuse, can result in the suspension or termination of Corporate Card privileges. Improper use of the Corporate Card may also result in disciplinary action, up to and including termination of employment.
7. By applying for a Corporate Card, the Cardholder understands that the HL Corporate Card Administrator and the HL Controller will be granted access to reviewing card activity and balances for their Corporate Card at any time.

### **III. HL Corporate Card and Reimbursement Procedures and Responsibilities**

1. ***See Section III for additional requirements for Collections Purchases made with the Corporate Card or with personal funds.[to be developed]***
2. Corporate Cardholders and those using personal funds have the following responsibilities:
  - Ensure purchases are within University and HL policy.
  - Obtain official supporting documentation for each transaction with the dollar amount and credit card reference.
  - Prepare and sign a Missing Receipt Affidavit for any transactions where an official receipt cannot be obtained. (MRAs should be an exception, not the norm.)
  - Prepare and sign an Employee Reimbursement/Corporate Card Form<sup>1</sup> within **10 days** of the completion of travel or transaction date for nontravel costs. (The Employee Reimbursement/Corporate Card Form can be filled out by department administrative staff on Cardholder's behalf, but the form must be signed by the Cardholder.)
  - Submit signed Employee Reimbursement/Corporate Card Form\*, official receipts and MRAs to the WV Reimbursement System Preparer and Processor in HL Finance (or other authorized WV Reimbursement System Preparer within department as appropriate). The documentation package must be submitted to the WV Reimbursement System Preparer within **10 days** of the completion of travel or transaction date for nontravel costs.
  - Pay any partially personal costs incurred, or personal costs mistakenly made with the Corporate Card directly to Citibank ***by the payment cycle due date.***

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<sup>1</sup>\* If the Citibank payment or reimbursement is to be prepared by the HL Finance WV Reimbursement System preparer, the Cardholder or reimbursee must prepare or have prepared a signed UEF. If the WV Reimbursement System preparer is within the Cardholder/reimbursee's department, then the Cardholder/reimbursee can sign the Oracle WV Reimbursement form once it is entered into Oracle.

- Review Corporate Card monthly statements to ensure that there are no overdue charges.
- Pay all late fees and interest charges incurred on the card.

Corporate Cardholders are personally responsible for ensuring that all transactions have been paid. If the Cardholder finds that a transaction has not been paid, even if the appropriate documentation has been submitted on a timely basis to the authorized WV Reimbursement System Preparer, the Corporate Cardholder must follow up immediately with the Preparer to inquire as to the payment status and ask the Preparer to follow up as necessary to resolve and ensure payment before any interest and/or late fee is incurred.

**All interest and late payment fees are the responsibility of the Cardholder, and will not be paid directly to Citibank nor reimbursed to the Cardholder.**

3. The WV Reimbursement System Preparer (whether it be the Cardholder or reimbursee, or another authorized system preparer) has the following responsibilities:
  - Obtain original documentation and signed Employee Reimbursement/Corporate Card Form\* from Cardholder or reimbursee.
    - i. Ensure that there is an adequate business purpose description for all transactions.
    - ii. Ensure that documentation complies with University policy and supports the amount to be reimbursed.
    - iii. If documentation is missing or inadequate, fill out the MRA form, and send to Cardholder/reimbursee for signature.
    - iv. Review to determine if there are any potential transactions included that do not fall within University or HL Expense policy, or if any transactions are older than 60 days. If so, consult with Cardholder/reimbursee and the HL Finance Corporate Card Administrator to determine next steps.
  - Prepare the Citibank Direct Pay form (or Reimbursement form) in Oracle to match the total amount on the UEF.
    - i. Choose the HL Finance Corporate Card Administrator as the Approver.
    - ii. For the business purpose/date, enter the date and a description of the overall trip or transaction being reimbursed. If there were multiple trips/transactions with disparate purposes, enter the dates for each, with as brief a description of each as you can to fit within the text box.
    - iii. Enter a line for each transaction, even if the 33-digit code is the same for each transaction. Enter the date and business purpose on each line in the “description on detail listing” box, even if it matches the date and business purpose entered above.
    - iv. Submit the WV electronically, and print the paper copy of the WV Form.
    - v. If the Cardholder/reimbursee is going to sign the WV Form in lieu of the Employee Reimbursement/Corporate Card Form, obtain the signature of the Cardholder/reimbursee on the form.
  - If the Preparer is in the department, compile the WV package for submission to HL Finance.
    - i. Indicate the total amount of under \$75 transactions for the reimbursement/Citibank payment.
    - ii. Attach the completed and signed Employee Reimbursement/Corporate Card Form (if applicable), original receipts over \$75 and signed MRAs to the WV Form.
    - iii. Photocopy the WV package for the department files. Keep all original receipts for transactions under \$75.

- iv. Send or deliver the WV package to the HL Finance Corporate Card Reviewer for their reference while approving, and subsequent submission to University Financial Services.
4. The HL Finance Corporate Card Reviewer's responsibilities are as follows:
    - Review WV packages for compliance with policy and completeness.
    - Contact Cardholders/reimbursees about problematic transactions, inadequate documentation, late submissions, or other issues that may cause a transaction to be questioned by UFS.
    - Escalate any policy issues to the HL Controller as necessary.
    - If there are no policy or documentation issues, approve the transaction in Oracle.
    - Give the WV package to the WV Reimbursement System Processor for submission to University Financial Services. (The Processor will make a copy of the package for the HL Finance files, and deliver to UFS for processing.)
    - Serve as liaison between UFS and the Cardholder/reimbursee as necessary on followup questions/problem resolution.

#### **IV. Special Section on the Use of the HL Corporate Card or Personal Funds For Collections Purchasing**

[to be added once Schools authorize the use of HL Corporate Cards for Collections Purchasing]

#### **V. Obtaining an HL Corporate Card**

Because of the administrative processing and liability issues involved with Harvard Corporate Cards, cards should only be issued to those who have ongoing transactional needs that cannot be put on a Pcard. For example, a staffperson travels 3-4 times a year to speak at or attend professional conferences. If a staffperson only travels once or twice a year, then a Corporate Card should not be requested. In those cases, the preference is that HL prepays for airfare through Oracle, and reimburses the staffperson for hotel and out-of-pocket expenses. If the traveler cannot use their personal funds, then a travel advance may be obtained for those infrequent occasions that a staffperson travels.

1. A staffperson's manager may initiate a request to issue a Corporate Card by writing an email to the HL Corporate Card Administrator. The manager should supply the following information to the Administrator:
  - Staffperson's name
  - Brief description of the reasons why the staffperson needs a Corporate Card, and the frequency with which they are expected to travel.
2. The HL Corporate Card Administrator will send an application to the staffperson to be completed.
3. The applicant completes the form, signs and obtains signature of their manager (Supervisor signature).
4. By applying for a Corporate Card, the Cardholder understands that the HL Corporate Card Administrator and the HL Controller will be granted access to reviewing card activity and balances for their Corporate Card at any time.
5. The application is sent to the HL Corporate Card Administrator.
6. The HL Corporate Card Administrator completes the School Financial Dean's section, signs, and initiates Corporate Card request with University Financial Services.
7. The HL Corporate Card Administrator emails the Corporate Card applicant (with a cc to the Manager) that the card is ready, encloses the University Travel policy, the University Wide Business Expense Policy, the HL Expense Policies and this document to the applicant, and informs the applicant that the policy documents must be read prior to obtaining and activating the card.

8. The Corporate Card applicant notifies the HL Corporate Card Administrator by email that they have read the policy documents and understand all requirements.
9. The HL Corporate Card Administrator notifies the Corporate Card applicant of when the card can be picked up at the HL Finance office.
10. The Corporate Cardholder is then responsible for activating the card.

## VI. Lost, Stolen or Damaged Cards

1. If a card is lost or stolen, the Corporate Cardholder must:
  - **Immediately** notify Citibank at 1-800-248-4553. Citibank will send the Corporate Cardholder a new card directly.
  - After notifying Citibank, **immediately** email the HL Corporate Card Administrator, with a cc to the manager and reviewer. This email should be sent regardless of working hours.
2. If a card is damaged, the Corporate Cardholder should contact Citibank directly and request a new card. There is no need to notify the HL Corporate Card Administrator.

## VII. Card Termination

1. An HL Corporate Card must be terminated if the Corporate Cardholder leaves Harvard University. The Corporate Cardholder's manager must notify the HL Corporate Card Administrator.
2. If the Corporate Cardholder is transferring to another Harvard unit, the HL Corporate Card Administrator must be notified, but the card does not need to be terminated.
3. In the case where a card needs to be terminated, the Corporate Cardholder must:
  - Review their card activity and initiate processing of all remaining charges immediately.
  - Notify Citibank directly at 1-800-248-4553.
  - Turn in the card to the HL Corporate Card Administrator for destruction.
4. The HL Corporate Card Administrator will:
  - Review the cardholder's account online to determine that no balances remain or that payment for any remaining balances is underway.
  - Destroy the physical card upon receipt from the Cardholder.
  - Confirm that the card was cancelled with Citibank.

## VIII. Contacts

Role	Name	Email	Phone
HL Corporate Card Administrator	Leah Nickel	<a href="mailto:leah_nickel@harvard.edu">leah_nickel@harvard.edu</a>	6-4881
WV Reimbursement System Preparer and Processor	Aidan Alleyne	<a href="mailto:aidan_alleyne@harvard.edu">aidan_alleyne@harvard.edu</a>	6-1448

## IX. Links

[Link to the University Travel Policy](#)  
[Link to the University Wide Business Expense Policy](#)

[Link to the University Travel Portal Policies, Procedures and Forms Page](#)

[Forms: Missing Receipt Affidavit \(writeable pdf\)](#)

[Forms: Employee Reimbursement/Corporate Card Form \(writable pdf\)](#)

Corporate Card Specific Links:

[Link to the Corporate Card Application](#)

[Corporate Card Activation Instructions](#)

[Corporate Card FAQs](#)

[Managing Your Account \(assign access to others, get statements, set up alerts\)](#)

[Training portal: Corporate Card Payments and Credits](#)

[University Corporate Card and Corporate Card I-Site Home Page](#)