**Expense Policy**

**SMU Card**

All purchases must be settled electronically through the Concur system. Travel expenses must be filed through “Travel”, and all other expenses must be filed through “Expense”.

To qualify for an SMU Card (pcard), employees must take and pass an online test and take any subsequent training as may be required by the Purchasing Department.

Receipts must be attached to all SMU Card expenses processed for settlement.

Purchasers may file no more than one “expense” report to settle both SMU Card purchases and reimbursement of personally paid business expenses per month, except at year end, when yearend processes may dictate otherwise. Reports do not have to be filed monthly if the expenses are exclusively reimbursements and not SMU Card expenses, regardless of amount, but must be filed at least annually, in May, the end of the University’s fiscal year to ensure the reimbursements are made in the fiscal year in which the expenses were incurred. Individuals filing more than one “expense” report per month may have their cards revoked and be subject to disciplinary actions. This policy is unlike “travel” reports which are required to be filed per trip.

Making personal purchases with the University’s SMU Card is forbidden, and the cost of any such purchases must be reimbursed to the University immediately, plus sales tax, if the purchase was made using the University’s tax exempt status. Individuals making such purchases may be subject to disciplinary action.

Individuals are responsible for providing vendors with the University’s tax exempt information to ensure that purchases are exempt from sales tax. Individuals not doing this may be required to contact the vendor to recoup the sales tax, reimburse the University for the sales tax or file with the University’s Tax Department to file with the state for tax credit.

SMU Card holders are responsible for knowing and abiding by the University’s procurement rules, including using only mandatory vendors, when appropriate, as well as using preferred vendors when possible, for certain purchases, and ensuring the appropriate approvals have been acquired and documented for purchases made. For instance, employees are required to use Staples for office supplies funded by the University.

Individuals submitting “expense” reports are responsible for ensuring that the coding of expenses is correct so that the University can analyze its spending. Individuals who consistently code incorrectly may have their cards revoked and be subject to disciplinary action.