

Accounting Operations

Shamrock Card Policy

1. Purpose

The University of Notre Dame's Shamrock Card is designed to consolidate, simplify and expedite payments for small-dollar purchases, department/University events, group travel and entertainment, and individual travel-related expenses. It is intended for legitimate and necessary business expenditures only. **Each Shamrock Card is assigned to an individual and never to a department.**

Although a cardholder has purchase authority, a Shamrock Card transaction is a direct use of the University funds, and all items purchased are the property of the University. The cardholder's Supervisor or Budget Administrator retains responsibility over those University funds. **If a Department has more restrictive policies, cardholders should follow their respective departmental policies in addition to this policy.**

2. Applicability

This policy applies to all University of Notre Dame employees, faculty, students, or affiliates issued a Shamrock Card, and to their supervisors and/or financial approvers.

3. General Procurement Guidelines

The following guidelines outline the proper use of the Shamrock Card in accordance with the University's procurement policies and procedures. When purchases are made using funds from grants or contracts, Federal procurement policies also apply. For more information, refer to the [Procurement Services Policy Manual](#) for policy details, [BuyND+ and Vendor Information](#) for Strategic Purchasing and Supply Solutions, or [Procurement Help](#) for other inquiries.

Procurement is dedicated to supporting the University's [sustainability strategy](#). As a part of caring for our common home, employees are asked to follow Notre Dame's operational best practices (eg, [supporting local businesses](#), prioritizing reusables, no styrofoam products) in alignment with procurement guidelines. More information can be found on the [Sustainability](#) website.

The Shamrock Card may not be used to circumvent the University's Preferred Supplier relationships. A supplier considered by Procurement to be Preferred based on the results of a formal sourcing event, or due to a long-standing contract that may include negotiated pricing and value-added services. More information and a list of [Preferred Suppliers](#) are available on the Procurement Services website.

- Employees enabled to use buyND+ (the University's eProcurement system) should utilize on-line catalogs for purchasing needs when available rather than using their Shamrock Card directly on vendor websites (e.g., Office Depot, GovConnection).
- The Shamrock Card may only be used to purchase services if the services are being performed outside of the University property or, if the service will be performed on the University property, the vendor has a contract and/or current insurance certificate. Examples of approved off campus services: Printing, photocopying, or advertising.

4. Cardholder Eligibility

Full-time faculty and staff whose job responsibilities require them to travel and conduct University business or make direct purchases may apply for a Shamrock Card with departmental approval.

- Full-time faculty/staff.
- Exceptions (e.g., students, part-time staff) are handled on an individual basis and require documented justification along with approval by immediate supervisor, budget administrator, and the Shamrock Card Administrator.

Note: The Shamrock Card is not a benefit of employment. The University reserves the right to terminate individual card privileges at any time and for any reason in its sole discretion.

5. Authorized Use

The Shamrock Card is:

- To be used only for University-related expenses with a documented business purpose.
- Not to be used for personal expenses under any circumstances.
- Only be used by the individual whose name appears on the card and not shared or used by unauthorized individuals.
- To be used in compliance with all applicable University policies.

6. Cardholder Responsibilities

The cardholder is responsible for ensuring the propriety of all charges made to the card and may not assign a card or card number to another person.

- Ensure proper use of the Shamrock Card for legitimate University business expenses only, in compliance with all applicable policies and procedures.
- Ensure all documentation is complete, including attached required **receipts**, a clear, concise, and valid **business purpose**, the correct **expense type**, and **timely submission** of monthly statement reports in TravelND/Concur.
- Reports fraud and resolves disputes timely.
- Attends training and understands related policies (e.g., Gifts, Travel & Entertainment).
- Immediately report lost or stolen credit cards to JPMorgan Chase and to University Card Administration.
- Monitors the activity of the card on a regular basis.
- **Does not** use the card for personal purchases.

7. Oversight Responsibilities

Supervisors/Budget Administrators must:

- Approve all monthly statement reports and ensure valid documentation and appropriate business purpose are clearly noted for each transaction.
- Confirm correct FOAPAL allocation.
- Ensure all statement reports are submitted timely.
- In the event a cardholder transfers to another department, it is the responsibility of the new supervisor to contact the Shamrock Card Administration to update: all limits, merchants, approval workflow, or cancel the card if it is no longer needed.

8. Predetermined Transaction Limitations

To mitigate any card potentially being compromised, cards may have additional transaction limits assigned. Transaction limits vary by user based on anticipated card use. These controls include:

- **Monthly Credit Limit** – The total spending limit for the statement period ending on the 25th of each month.
- **Single Transaction Limit (optional)** - Multiple charges or splitting a transaction to purchase a single item exceeding the single purchase limit are not permitted.
- **Velocity Limits (optional):**
 - Limits on the number of transactions per day
 - Limits on the number of transactions per statement period (ending on the 25th)
- **Restricted Merchant Codes** – In order to control the general types of purchases on a Shamrock Card, the University has established a default list of excluded merchant types that would not typically be an appropriate University purchase.

If card limits constrain its effectiveness for reasonable departmental purchases, Shamrock Card Administration should be contacted to discuss modifications to the card's limits. **Any request to adjust these limits to meet user needs requires authorization from the Business Manager or department Budget Administrator prior to submission to the Shamrock Card Administration.**

9. Restricted Transactions

Includes but is not limited to:

- **Personal purchases.**
- **Computers, tablets, monitors, printers, and related tech.**
- **Alcohol** – Restrictions apply if funded by a grant ([RSPA -FAQ](#), [Policy](#))
- **Contributions, donations, or sponsorships.** All charitable contribution requests need to be submitted online through the Financial Toolkit found in InsideND. Please see the Public Affairs website at publicaffairs.nd.edu under Charitable Contributions for further instructions.
- **Phone/Internet-related services** (such as cellular and internet access contracts)
- **Domer Dollars or cash advances**
- **Prohibited Transactions Without Prior Approval**

- *Hazardous Materials* – require prior approval by Procurement / Risk Management
- *Purchases over \$10,000 (excludes group travel and events)* – require prior approval by Procurement
- *Notre Dame Licensed Merchandise* - requires prior approval by the University Licensing Department for every transaction
- *Software and AI subscriptions* - All software and AI subscription purchases require [prior approval from OIT](#).

Restriction Exceptions – Temporary changes may be made related to a cardholder's spending limits, transaction limits, or MCC exclusions upon request. Such card adjustments are made by Shamrock Card Administration with prior authorization from the cardholder's Business Manager or Budget Administrator.

10. Allowable Transactions

While Shamrock Card usage will vary by University departments, allowable purchases may include:

Business Expense Transactions

- Low-value office items (excludes computers, laptops, tablets, monitors, printers, or other computer-related items)
- Office supplies
- Miscellaneous, academic, or classroom supplies
- Postage / express postage
- Books, newspapers, and periodicals
- Dues and professional organizational memberships
- Amazon purchases – A campus-wide **Amazon Business account** is the preferred account to use when purchasing from Amazon. This will avoid Indiana sales tax and eliminate most shipping charges. For additional information regarding the University's Amazon Business program, please contact buy@nd.edu with your preferred Notre Dame email address and academic/administrative unit.
- Grant and contract expenditures – These purchases must comply with the University policy, even if such policy is more restrictive and meets specific criteria. The purchases must be: Allowable, Allocable, Reasonable, and Consistent.
- **Gifts, Prizes, and Awards including Gift Certificates.** In almost all circumstances, gifts, prizes, and awards are taxable and therefore included in the recipient's gross income, if the gift is paid for (either directly or indirectly) by the University.

Travel & Entertainment Transactions (See [T & E Policy](#) for additional guidelines)

- Entertainment expenses (off-campus dining, catering/restaurant purchases for group events, entertainment for colleagues/guests/students)
- Travel expenditures (airlines, hotels, meals while traveling, car rentals, buses, taxis, tolls, Uber/Lyft, etc.)
 - Access for travel-related purchases—such as lodging and transportation—will only be granted when there is a documented business need that has been reviewed and approved by the **Business Manager** or **Financial Administrator**.

- It is considered the best practice and thus highly recommended for faculty and staff traveling on business to book business airline tickets through the travelND program (either the Concur Booking Tool or Anthony Travel. The University has discount programs in place with various airlines, and those discounts are only available for reservations made in the travelND program.)

11. Sales Tax Exemption

The University is exempt from sales tax in Indiana and certain other states (including Illinois and Michigan) on various types of purchases—generally those that are appropriate for the Shamrock Card. The cardholder should provide the necessary tax-exempt information to all vendors at the time of the transaction to ensure that no sales tax is charged. If sales tax is billed to the cardholder's account for an exempt purchase, it is the responsibility of the cardholder to work with the vendor and obtain a credit for the sales tax paid.

Indiana Sales Tax Exemption

As of January 1, 2023, in order to qualify for an exemption, the Tax Department must request a Nonprofit Sales Tax Exemption Certificate (NP-1) from the Indiana Department of Revenue. Each NP-1 is vendor-specific, includes an expiration date, and typically applies to all purchases listed on the certificate.

- You may request the NP-1 from the link on the Controller's Office website under [University Tax Exemption](#).

Purchases outside of Indiana

The Tax Department maintains a list of states where the University holds sales tax exemptions. This list, which includes eligible purchase types, tax-exempt numbers, and links to state exemption certificates (PDFs), is available on the Office of the Controller's website under [University Tax Exemption](#). Cardholders are responsible for completing any missing purchase details on these certificates before submitting them to vendors when requesting an exemption.

Please direct any specific sales tax questions to the Tax Department at salestax@nd.edu.

Note: Use of the University's tax exemption for personal purchases is strictly prohibited.

12. Misuse of Shamrock Card Privileges

The Shamrock Card is to be used for legitimate and necessary business purposes only—personal charges of any kind are strictly prohibited. Improper use of the Shamrock Card or failure to submit timely statement reports may result:

- Suspension or revocation of card privileges.
- Disciplinary actions, restitution, employment termination.
 - Restitution may involve deductions from wages or other amounts payable from the cardholder or may require other steps necessary to permit the University to collect any amounts owed by the cardholder.