MORAVIAN UNIVERSITY

Expenditures, Reimbursements and Travel Policy

Effective October 6, 2020

TABLE OF CONTENTS

Purpose & Scope

The purpose of this policy is to provide a set of clear, comprehensive and uniform guidelines for the procurement of quality goods and services in a timely and cost-effective manner when using Moravian University (hereinafter “University”) funds. This policy is applicable to all University faculty, staff, students and any other authorized person who uses University funds for business-related purchases. Please become familiar with this policy, reading it carefully so that you are aware of the purchasing expectations and requirements that are incumbent on you.

Any questions or concerns about this policy should be brought to the attention of the Business Office.

Purchasing Requirements

Goals of Purchasing

Purchasing involves the procurement of goods and services that meet the University's needs at the lowest possible cost consistent with the quality needed for the proper operation of the various departments. In general, purchases should be handled in a manner that creates the greatest ultimate value per dollar expended.

Ethical Guidelines

The University requires all employees to conduct all purchasing in accordance with University policy as outlined in this guide and the **National Association of Educational Buyers (NAEP) Code of Ethics**.

Authority to Purchase

Department Chairs and Directors or their designees are the only persons authorized to initiate a purchase.

Sales Tax Exemption

The University is state sales tax exempt in the following states:

- **Pennsylvania**
- **New York**
- **New Jersey**
- **Florida**

When purchasing in any of these states, please remember that the University is state sales tax exempt for most products and services. You can obtain our sales tax exemption number and/or tax exemption certificate from the Business Office or online in AMOS.

It is the responsibility of the purchaser to make sure the University is not charged sales tax when making a purchase. If a vendor charges sales tax on a purchase, it is the purchaser's responsibility to get a credit from the vendor. Through the accounts payable process, vendor invoices are reduced by the sales tax amount when appropriate. However, reimbursement vouchers will be reduced by the amount of sales tax, if paid. As such, the purchaser is ultimately liable for that amount.

Please contact the Business Office with questions and concerns related to sales tax exemption.

Documentation Supporting Purchases

The University is a registered non-profit (501(c)(3)) and therefore it is essential that we are very thoughtful when making purchases. It is important to ask the question "how is this purchase advancing the University, University community, or student experience." Also, this means that we need to be meticulous at maintaining appropriate documentation supporting our purchases and that they are valid institutional expenses. **All** vouchers require back up documentation. Please see Vouchers for more detail.

Decentralized/Centralized Purchasing

While the University is decentralized and does not have a specified “purchasing department,” there are a few areas where the University utilizes centralized purchasing. Centralized purchasing is a system where purchases are made through a central point in an organization. Advantages to centralized purchasing include enhanced negotiating power, better prices, volume discounts and reduced workload.

Regardless of the type of purchasing, the Business Office plays an important role in the purchasing process as they maintain the hub of information regarding contracts, discount programs, and best practices. Please contact the Accounting Manager – Accounts Payable and Purchasing with any purchasing-related questions you may have.

Centralized Purchasing

The University utilizes centralized purchasing in the following areas:

Technology

Since University funds are used for all technology purchases and these technology purchases are inherently property of the University, instructional technology hardware or software, and printer toner (herein referred to as technology) will be purchased through Information Technology (IT).

Purchasing through IT offers many advantages:

- Volume discounts and consortia contracts enable IT to purchase technology at reduced prices.
- Configuration management (standardization) will offer cost savings and permit better technical support.
- Coordination with IT will help to ensure hardware will function on the network and with other devices to which it is attached.
- Coordination with IT will help to ensure that software is compatible with the computer’s operating system, other installed software, and hardware configuration.
- IT will install the hardware and software to ensure it functions properly. Specialized hardware and software will require the assistance of the departmental subject matter expert.
- Centralized purchasing will help to achieve compliance with software End User License Agreement (EULA) to prevent violation of proprietary software licensing. This will ensure that the University has accurate license counts of all software owned by the University.
- IT must review and approve the vendor’s information security and privacy policies before a contract can be executed.
- Purchase coordination ensures compliance with other University policies.

Departments interested in purchasing technology must coordinate with the IT Office and the Assistant CIO for Client Success, providing a departmental account number to which the purchase will be charged. At this point, IT will initiate the purchase. All technology purchased with University funds will be distributed through IT, ID’d for accountability and identification and confirm that it is authorized to operate within the University's computer environments and to receive technical support.

Employees can order toner & a limited list of IT accessories here: https://moravian.service-now.com/sp?id=sc_home. For additional items, please email help@moravian.edu with a description of what you need.

Academic Equipment

Purchase of academic equipment is not included in this policy. However, purchase of academic equipment controllers (computers, laptops, etc.) that link academic equipment to the University's networks must be coordinated with IT prior to purchase.

Furniture

If part of a project, FMPC will purchase furniture. If a limited number of items of furniture are required, they should be purchased directly by the requisitioner utilizing the 'Furniture Guidelines" document and preferred vendor list as provided by FMPC.

Miscellaneous Purchases

The University pays annually for an Amazon Prime Business account. This account offers free, 2-Day shipping on most items and the account is set up to be tax exempt, so no tax exception form is needed. In addition, if employees start their purchase through https://smile.amazon.com, Amazon will donate to your favorite charitable organization, at no cost to the employee or the University. Please contact the Business Office to establish a user account or if you have any questions.

Exclusive Vendor Contracts

The University has entered into a number of contracts which include exclusivity as part of the terms and conditions. It is mandatory that products and services listed below are procured through the supplier indicated. If vendor is unable to supply, they must at least be given first right of refusal.

W.B. Mason

The University utilizes W.B. Mason as a contractual vendor. Below is a list of product categories that W.B. Mason can provide to the University:

- Janitorial Supplies
- Paper
- Print and Promotional items
- Shipping and Packaging
- Safety products
- Furniture (with approval from FMPC)
- Technology and Hardware (with approval from IT)

The Business Office will handle monthly invoices and charge departmental budgets for their purchases; white copy paper is charged to the institutional budget. W.B. Mason will attempt to match or beat competitor prices and, in some cases, can deliver items to the campus the same or next day. Check item availability in the product description before ordering. Please contact the Business Office to establish a user account, match competitor prices or if you have any additional questions.

Barnes & Noble

The University utilizes Barnes and Noble as a contractual vendor for textbooks, course materials, emblematic clothing and products, graduation regalia and related merchandise, class rings, and all other services expected from a full-service university bookstore.

Sodexo

All catering/dining services for campus events should be ordered through Sodexo, our contractual vendor. For more information, please see University Business Meetings – On Campus.

Pepsico Foodservice

The University is contracted and offers Pepsi products for purchase in vending machines throughout campus.

CSI

All additional custodial services will be provided by CSI International Inc., which provides custodial services for the campus Academic and Administrative buildings.

Other Rules/Recommendations to Keep in Mind When Purchasing

Insurance Requirements

If a vendor will be performing any work or service on campus, a certificate of insurance must be obtained before they begin their work. Insurance is required to protect the University in the event of an accident. The vendor would contact their insurance carrier to provide a certificate which complies with basic insurance requirements:

Comprehensive General Liability
$1,000,000 occurrence
$2,000,000 aggregate
Comprehensive Automobile Liability (including owned, non-owned, and hired autos)
$1,000,000 combined single limit
Workers Compensation
As required by PA State law

A copy of the insurance certificate should be provided to Director of Business and Financial Operations, who can address all insurance-related questions as well as any deviations from the above requirements.

Delivery of Large Purchases

If the shipment is large enough to require a dock, please coordinate the delivery with FMPC.

FOB Terms

FOB Origin means that the seller bears the risk until it loads the goods onto an appropriate carrier, after which the buyer assumes risk of loss and must claim against the carrier for damage or loss in-transit. Also, the buyer assumes the cost of freight.

FOB Destination means that the seller bears the risk until the goods are transported to the buyer's dock, after which the risk will pass to the buyer. Also, the seller bears the cost of freight. **Those ordering and negotiating delivery should secure FOB Destination when possible.**

Damaged Goods

When your order is received, compare the invoice or packing slip to the order confirmation/receipt. Open cartons upon receipt to check for damage. If you see obvious damage to the carton or goods upon delivery, please contact the vendor immediately for resolution. In addition, you may want to save the unmarked carton that the product came in.

Conflict of Interest/Related Parties

A conflict of interest may occur when a University employee has a financial or other interest in a supplier either directly or indirectly, through friends or family members. Whenever a conflict of interest exists, the employee shall immediately report such an occurrence to the Business Office to determine what, if any, action is warranted. In addition, a conflict of interest form needs to be filled with Human Resources annually. To view the policy, please click HERE.

Grants, Endowments and other Restricted funds

Grants, endowments and other restricted funds (21-XXXXX-XXXX account numbers), may have additional restrictions as to the use of those funds. Please contact the Business Office with any questions regarding these expenses.

Competitive Bid Process

When no contract applies, the Business Office recommends following these guidelines in deciding how best to check prices:

Recommended Guidelines: (recommended to use % for smaller budgets to ensure the level of effort to find the best pricing is proportionate to the budget spend)		
$ Threshold	**% of budget line threshold**	**Recommended Procedure**
<$1,000	<5%	Compare at your department’s discretion
$1,000 - $10,000	5-15%	Compare at least 2 vendors
>$10,000	>15%	A formal RFP or Invitation for bid is recommended at this level

Keep strictly confidential all information and quotes submitted by competing vendors.

Since the University operates under decentralized purchasing, each department will generally gather their own quotes. However, the Business Office is available to work in conjunction with the departments upon request.

From time to time the Lehigh Valley Association of Independent Colleges (LVAIC) will work collectively on Request for Proposals (RFPs) when multiple members are looking to use collective buying power in order to negotiate contract pricing. If your department believes there may be other LVAIC colleges that may wish to participate in a new RFP, please contact the Accounting Manager – Accounts Payable and Purchasing.

Sole/Single Source Purchasing

A sole source purchase is one where there is only one vendor capable of providing an item or service, and therefore it is not possible to obtain competitive bids. A single source purchase is one where there are multiple sources of supply, but for specific reasons the item or service must be purchased from a specified vendor i.e., the **exclusive contracts** noted above. In these cases, competitive bidding is not necessary.

Contractual Authority

The President, Provost, and Vice President of Finance & Administration have the authority to commit the University to, and must sign all legal contracts, leases and agreements. A contract is defined as an agreement between private parties creating mutual obligations enforceable by law. The basic elements required for an agreement to be a legally enforceable contact are: 1) mutual asset; 2) expressed by a valid offer; 3) acceptance; 4) adequate consideration; 5) capacity; and 6) legality.

This authority may only be delegated to Department Chairs for goods and services that are routinely contracted for through their annual operating budget. Contracts signed by anyone other than those named above, will not be considered valid. Any person found to be contracting on behalf of the University without the proper authority may be subject to formal disciplinary action.

Independent Contractors

On AMOS, please consult **Employee vs. Independent Contractor Form** to ensure the person should not legally be considered an employee. If needed, contact the Human Resource Department for assistance.

Vending Machines

Any issues with vending machines, including snack, beverage and Vengo, should be reported immediately so that we can remedy the situation as soon as possible. To report an issue, please go to AMOS – Administrative Services – Business Office and fill out a Vending Machine Problem Report or contact the Accounting Manager – Accounts Payable and Purchasing.

Expense Guidelines

In this section, you will find the two different types of university expenses, travel and non-travel, as well as specific guidance as to what expenses may or may not be allowed.

Please note that if you have a University P-Card, that **P-Card must be used** for any and all University purchases included but not limited to travel, registration fees, supplies and other products as required as part of your employment at the University. If personal funds are used, without prior approval, you will not be reimbursed for the purchase(s).

Travel Expenses

Expense Reimbursement Limitations and Receipt Requirements:

Travel expenses are limited to and based upon actual and reasonable expenses incurred. Appropriate documentation must be submitted with a travel voucher when requesting reimbursement. Credit card statements are not an allowable method of documentation. Exceptions to the receipt requirement may be granted for individual expenses where the traveler submits a Missing Document Affidavit. The Affidavit must be signed off on by the traveler and their respective supervisor/budget holder of the account being charged. Missing Document Affidavit will not be accepted for hotels, flights and car rentals. It is the responsibility of the traveler to contact the vendor and obtain a receipt.

Meals

Allowable Travel Meals

Travel-related meals that meet one of the following criteria are allowable and reimbursable:

- **Overnight travel** – Meals are allowable when an employee is on business and away from home overnight.
- **Entertainment** – Meals are allowable when employees are entertaining bona fide business associates provided the expenses are reasonable, properly substantiated (time, place, attendees and business purpose) and are directly related or associated with the active conduct of University business.

Exceptions can be made in Enrollment Management and Athletics during the travel season at the discretion of the Vice President.

Actual Expenditures

Reimbursements are based upon actual expenditures and meal expenses should be reasonable. In addition, employees must adhere to their department's budget for their individual travel and other expenditures. The budget holder is ultimately responsible for these expenses and has the ability to only authorize certain reimbursements for employees.

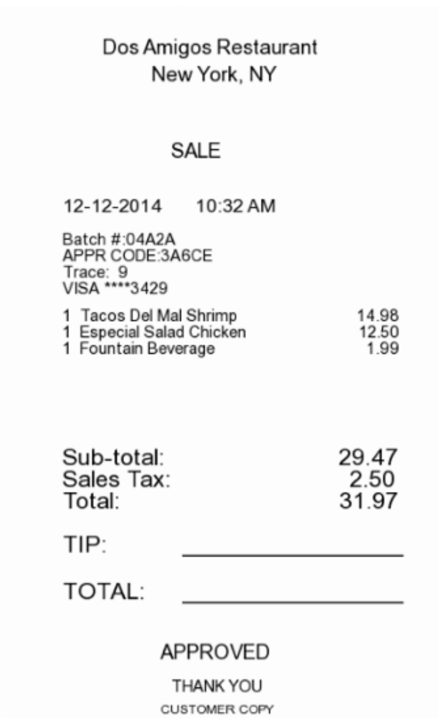
Per Diem

Lodging and meals & incidentals will only be reimbursed up to the GSA standard per diem rate.

Receipts/Documentation

Travelers must submit receipts for all meal expenses. Itemized receipts are required for any food purchases. Receipts should document, at a minimum, the name and location of the restaurant, names of the people served, the date and the amount of expense. In the rare instance that a receipt is not available, a Missing Document Affidavit, must accompany the Travel Voucher or P-Card Expense report. The University expects that a good faith effort will be made by travelers to collect and retain all receipts

The following receipts are acceptable for food purchases:



Dos Amigos Restaurant
New York, NY

SALE

12-12-2014 10:32 AM

Batch #:04A2A
APPR CODE:3A6CE
Trace: 9
VISA ****3429

1	Tacos Del Mal Shrimp	14.98
1	Especial Salad Chicken	12.50
1	Fountain Beverage	1.99

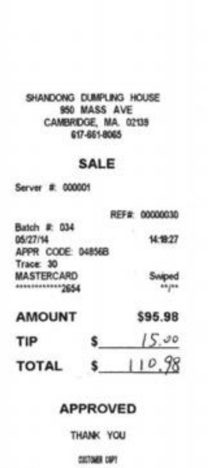
Sub-total:	29.47
Sales Tax:	2.50
Total:	31.97
TIP:	
TOTAL:	

APPROVED

THANK YOU

CUSTOMER COPY

Proof of Payment



SHANDONG DUMPLING HOUSE
950 MASS AVE
CAMBRIDGE, MA. 02139
617-661-8065

SALE

Server #: 000001

REF#: 00000030
Batch #: 034
05/27/14 14:18:27
APPR CODE: 04856B
Trace: 30
MASTERCARD Swiped
*************2654 **/**

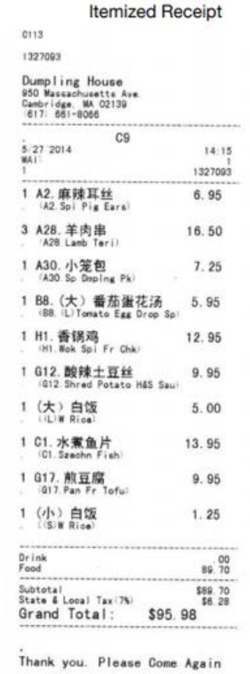
AMOUNT	$95.98
TIP	$ 15.00
TOTAL	$ 110.98

APPROVED

THANK YOU

CUSTOMER COPY

Itemized Receipt



0113

1327093

Dumpling House
950 Massachusetts Ave
Cambridge, MA 02139
(617) 661-8066

C9
5/27/2014 14:15
WAI 1
1 1327093

1	A2. 麻辣耳丝 (A2 Spi Pig Ears)	6.95
3	A28. 羊肉串 (A28 Lamb Teri)	16.50
1	A30. 小笼包 (A30 Sp Dmpling Pk)	7.25
1	B8. (大) 番茄蛋花汤 (B8 (L) Tomato Egg Drop Sp)	5.95
1	H1. 香锅鸡 (H1 Wok Spi Fr Chk)	12.95
1	G12. 酸辣土豆丝 (G12 Shred Potato H&S Sau)	9.95
1	(大) 白饭 ((L) W Rice)	5.00
1	C1. 水煮鱼片 (C1 Szechn Fish)	13.95
1	G17. 煎豆腐 (G17 Pan Fr Tofu)	9.95
1	(小) 白饭 ((S) W Rice)	1.25

Drink	.00
Food	89.70
Subtotal	$89.70
State & Local Tax (7%)	$6.28
Grand Total:	$95.98

Thank you. Please Come Again

Tips

Tips are reimbursable up to 20% of the cost of any meal. There are two exceptions to this requirement:

- Travelers may round tips up to the next dollar, and
- In the rare instance where a restaurant requires a tip greater than 20%, the traveler may pay the required amount. Restaurants typically only require a certain percentage for tip when a group is served. Documentation must be submitted in this case.

Travelers are responsible for ensuring that tips submitted for reimbursement on the Travel Voucher comply with the above requirements.

Alcohol

The University, as a general rule, does not reimburse travelers for alcohol. However, each respective Vice President has the discretion to approve purchases of alcohol based upon the appropriateness and/or business nature of the expenditure. Approval must be obtained **prior to** submitting your expense to the Business Office. It is not the responsibility of the University to supply its employees with alcoholic beverages while traveling for business purposes. Any employee who wishes to purchase alcoholic beverages when on University business may do so using their own personal funds.

Lodging

Actual Expenditures

Reimbursements for lodging will be based upon actual amounts expended. Travelers will be expected to use reasonably-priced lodging appropriate to their travel. Educational discounts are commonly given by many hotels and inquiry regarding their availability should always be made.

Multiple Occupancy

When paying for and requesting reimbursement for another traveler's lodging costs, travelers should list those names on the Travel Voucher with the total amount paid.

Travelers should request and receive reimbursement equal to the single room rate when staying in a room costing more than the single room rate and the other person(s) in the room is not on official University business. Additional expenses for spouses, children, etc. are not allowable.

Non-Reimbursable Lodging Expenses

The University will not pay for in-room movies, phone calls, sundries, laundry, dry cleaning and/or other personal expenses.

Receipts/Documentation

The University requires the itemized lodging receipt to support actual expenses. Such receipts typically show the name and location of the lodging, the dates and separate amounts for other charges such as meals and telephone calls. If meals were included on lodging receipt, the itemized meal receipt must still be included with the lodging receipt to show what was purchased.

Transportation and Related Expenses:

General

Travelers are to choose the most practical and economical mode of transportation and are expected to travel the most direct route. Consideration is to be given to the total cost to the University, including the cost of lost work time.

Use of Personal Vehicles

Reimbursement is made on the basis of business miles traveled. Mileage shall be reimbursed at the current IRS Standard Mileage Rate, which is also published on AMOS. This reimbursement rate includes all operating costs of the vehicle including gas, depreciation, insurance, etc.

Reimbursement mileage is limited to the total mileage of the business trip made in one's personal vehicle; we will **not** reimburse mileage on a rental vehicle. Moravian University should be used as the starting and ultimate ending point. For example, if you are going to Lehigh University for a conference, you would put in Moravian University as a starting point, Lehigh University as your destination and then back to Moravian University as your ending point.

Proper documentation is required for the reimbursement for mileage. A print out of directions showing the total miles traveled is required. As an additional option to maximize the University's operating budgets, individuals can submit a gasoline receipt for a personal car along with a mileage form and opt to be reimbursed for the gasoline purchase (typically a lesser amount).

Repair costs, for personal vehicles are not reimbursable whether they result from the traveler's acts, acts of others, or forces of nature.

Travelers are liable for fines they incur while using personal vehicles. Fines and citations become the part of the driver's record and are not the responsibility of the University.

Personally-owned vehicles used for University business must be properly registered and inspected.

The University provides no physical damage or liability insurance coverage for personal vehicles. Per Pennsylvania state rules, if a traveler uses their personal vehicle for University related business, that person's individual auto insurance policy will be the primary coverage. The University will not reimburse a traveler or his/her insurance company for any deductible, liability claim, or damage to a vehicle.

See Accident Reporting for additional information.

Vehicle Rentals

Vehicles should be rented based upon a demonstrated need (multiple passengers, distance, etc.). A Rental or Personal Vehicle form is available on AMOS to help determine if a personal or rental vehicle should be used.

Travelers should attempt to secure lowest possible rates (standard or economy models) and be sure to refuel rental cars just prior to returning to vendor.

Any optional insurance coverage **should not be obtained** on rental vehicles. Coverage is provided through the insurance policies of the University and the University P-Card (if used for payment) has some supplemental coverage as well. If purchasing the rental with a personal credit card, there is a possibility that add coverages are provided by the credit card issuer.

When involved in an accident with a rented vehicle, the rental agreement will serve as documentation of ownership and insurance coverage. Drivers should notify the rental company as well as notify the Director of Business and Financial Operations to report the accident. If the police were contacted, a copy of the Police Report should be submitted to the Business Office. Do not provide your personal automobile policy information at the scene of the accident.

Travelers are liable for fines they incur while using rented vehicles. Fines and citations become the part of the driver's record and are not the responsibility of the University.

Accident Reporting

Employees involved in an accident while on University business, whether traveling in a University-owned, personally- owned, or rented vehicle, must report the accident to the Business Office as soon as possible but no later than 72 hours after the accident.

Other Forms of Transportation (Air, Rail, Bus, Taxi, Shuttle, And Parking)

The University reimburses air, rail, and bus transportation fares for economy/coach accommodations. Travel in accommodations other than economy/coach must be approved by the President. Discounted or reduced round-trip rates should be taken when available. This might include the option of extending one's stay over a Saturday when the expense of an additional night's lodging and meals is still less than the lowest available fare not involving a Saturday stay. The traveler is responsible for purchase and delivery of all tickets.

Other Reimbursable Travel Expenses:

- Fees for highway tolls, parking, bridges, etc., incurred while conducting University business
- Internet connection fees (basic speed, if hotel doesn't provide free of charge)
- Reasonable tips that are non-meal related
- Registrations for University-related conferences and seminars
- Travel Insurance on International Flights or Domestic Flights in excess of $1,000 per ticket

Non-Reimbursable Travel Expenses:

- Fines for automobile or toll violations
- Airline Wi-Fi Connection Fees
- Costs incurred by unreasonable failure to cancel transportation or lodging reservations
- Child or pet care expenses incurred as a result of business travel
- Lost or stolen tickets, cash, or property
- Damage to personal property
- Expenses incurred for spouses/partners/children (travel, meals, etc.)
- In-room movies, phone calls, sundries, laundry, dry cleaning and/or other personal expenses
- Additional travel expenses incurred when an itinerary is altered to accommodate personal affairs.
- Travel Insurance on Domestic Flights less than $1,000 per ticket

Travel Advances

On occasion, the need may arise for a cash travel advance. In order to request a travel advance, a travel voucher must be filled out, with as much detail as possible and be reviewed and signed in accordance with the **Authorization Level Matrixes**. A detailed explanation as to why the advance is necessary must accompany the request. All authorizations and approvals must be completed two weeks prior to the date of travel and will be reviewed and ultimately approved by the Business Office.

Amount

Travel advances will not exceed $500 for domestic travel and $1,000 for international travel. Exceptions to these limits must be authorized by the Director of Business and Financial Operations.

Timing

Travel advances will be issued no sooner than 10 days and no later than two days prior to the business trip.

Reconciliation/Return of Funds

Unspent travel advanced funds, along with the completed Travel Voucher plus all original receipts, must be returned to the Business Office within 5 days from the completion of the business trip. Unused funds are to be paid back in the form of a check payable to Moravian University or US Dollars. Please bring unused funds or a check back to the Accounts Payable department in the Business Office. (Total Advance – Total Receipts = Check Due to Moravian University)

All amounts not substantiated within 15 calendar days from the completion of the business trip will be deducted from the employee's paycheck. An acknowledgement authorizing the payroll withholding is included as part of process of receiving the travel advance. Exceptions to this timeline must be approved by a VP/Provost in advance.

Other

Only one travel advance is permitted per trip and only one advance may be outstanding at any one point in time per employee.

Non-Travel Expenses

Food & Meals

University Business Meetings – On Campus

Meals provided as part of on-campus meetings are generally discouraged. For those circumstances where providing meals to the participants is an appropriate business expense (faculty recruitment, for example), the meal should be provided by Sodexo, the College's catering/dining contractual partner. Orders can be placed online through Catertrax at https://moraviancollege.catertrax.com/. Any questions should be directed to Moravian University Catering at (610) 861-1474 or catering@moravian.edu.

Sodexo will charge the department directly or the University P-Card can be used; reimbursement to the employee or student will not apply. Approval to provide food at on-campus meetings should be obtained in advance in accordance with the **Authorization Level Matrixes**.

Where employees/students seek reimbursement for providing food for a meeting where the University dining services department was unwilling/unable to handle the event, the employee authorizing the reimbursement should use discretion as to whether the expense qualifies as business-related and is thus reimbursable.

University Business Meetings – Off Campus

Meals provided to employees at off-campus meetings which are held for the convenience of the University are allowable. Sound judgment should be applied in determining that such a luncheon meeting is required, and the following should be considered in making the determination:

- Is the meeting held off campus for the convenience and benefit of the University?
- Is the cost appropriate and reasonable? (Reasonable per meal amounts for local entertainment are $20 for lunch and $35 for dinner)

The University, as a general rule, does not reimburse for alcohol. However, each respective Vice President has the discretion to approve purchases of alcohol based upon the appropriateness and/or business nature of the expenditure. Approval must be obtained **prior to** submitting your expense to the Business Office. Please refer to receipt requirements under **Receipt Requirements Section**.

Special Events

Birthdays, Births, Weddings

Gifts and expenses related to birthdays, births and weddings are unallowable as business expenses. Food and related expenditures for events that are not of a clear business purpose or are of a general nature such as "boosting morale" should be borne as personal expenses. Expenses of this nature should be paid by personal contributions by the participants/organizers of the event.

Holiday/Special Event Gatherings

Special events that are open to the entire University community, require the approval of the President. Generally, departmental parties are not allowable as business expenses. However, the President, Vice Presidents, and Provost do have the authority to make exceptions to this policy and must accordingly authorize any departmental charges from the University dining services department and/or outside charges.

Retirement/Resignation/Farewell

Gifts to employees who are leaving the University due to retirement, resignation, etc. are generally not allowable as business expenses. While funds can be utilized minimally – e.g. for cake and coffee, departments should consider length of service and suggest personal contributions. The President, Vice Presidents, and Provost do have the authority to make exceptions to this policy.

Deaths, Serious Illness or Accidents

The President's Office is responsible for the purchase of flowers and/or other gifts in situations involving the death, serious illness or accident of a student, employee or immediate family member of an employee. If the department wishes to purchase a gift in addition to what is purchased by the President's Office, this can be done by personal collection within the department. University P-Cards should not be used. The President has the authority to make exceptions to this policy. For more information on the President's Office's policy, please click HERE.

Miscellaneous Expenses:

Cash Donations

The University is a 501(c)(3) non-profit organization. Accordingly, the University is not authorized to make cash donations to outside organizations. If you wish to donate cash to a charity or cause, personal funds must be used.

Child/Pet Care

Expenses related to caring for family members (including pets) are not allowable business expenses. Employees must plan accordingly when University business demands their presence during off-hours (nights, weekends).

Donor Cultivation and Stewardship

Moravian University is fortunate to be supported by dedicated donors whose gifts make a meaningful difference for our students, faculty and staff and contribute to the ever-changing campus and programs. The process doesn't end with the giving of the gift. Keeping in touch with a donor and fostering a relationship of gratitude and trust is essential to encourage and inspire lifetime support of Moravian University. The Office of Development and Alumni Engagement is the primary department responsible for these touchpoints and stewardship with donors and potential donors of the University, therefore all donor cultivation and stewardship efforts should be carried out through their office.

The Office of Development and Alumni Engagement, as well as the President's Office are allowed to make purchases that otherwise would be considered unallowable, in order to obtain and maintain these relationships. Only the Vice President for Development and Alumni Engagement and the President have the authority to approve expenses directly related to donor cultivation and stewardship (i.e. floral arrangements, gift baskets, sympathy arrangements, get-well gifts, etc.). Cash donations and contributions, as part of donor cultivation and stewardship activity, are not authorized.

Dues/Memberships

Professional / job-related

Reimbursement for dues/memberships in job-related professional associations are allowable assuming the University derives a direct benefit from the membership.

Not job-related or required for position

Reimbursement for dues/memberships that are not job-related are generally not allowable as they are not specifically required in carrying out an employee's job duties.

A business justification should be included on any voucher or invoice submitted for payment. The determination of whether dues/memberships are allowable is made by the appropriate level of authority within the **Authorization** section of this policy. In addition, the Business Office can be of assistance as a non-biased party to review the situation prior to approval. Please note, that this is up to the discretion of the department (Chair or Director) as the University is not required to pay for dues and memberships for employees. Preapproval from the Chair or Director is suggested.

Employee Recognition
All employee recognition award programs are budgeted for and managed by the Office of Human Resources. Personal expenses incurred for department specific recognition programs are not reimbursable.

Formal Wear
Formal wear rentals or purchases are not allowable. This would include tuxedos, suits, gowns, or occasion dresses for University and non-University sponsored events. (Academic attire is covered separately in the Faculty Handbook)

Gift Cards
Gift card purchases for **employees**, regardless of the reason for the purchase, are highly discouraged. If you choose to purchase a gift card for an employee, please understand that the gift card is considered a form of compensation. It will be treated as taxable income and will be handled appropriately through Payroll.

Exceptions may be made for gift certificates that allow an employee to receive a specific item of personal property that is minimal in value, provided infrequently, and is administratively impractical to account for. This may be excludable as a de minimis benefit, depending on facts and circumstances.

Gift cards purchased for **students**, for whatever reason, must be reported to the Business Office. A Gift Card/Cash/Prize Acceptance form must be filled out by the student receiving the gift card and the witness to the transaction. This form can be found on AMOS. The completed form must then be sent to the Business Office so that it could be tracked for 1099 reporting purposes.

Gift cards purchased for **individuals (not an employee or a student)**, for whatever reason, must be reported to the Business Office. A Gift Card/Cash/Prize Acceptance form must be filled out by the individual receiving the gift card and the witness to the transaction. In addition, a W-9 form will need to be filled out. These forms can be found on AMOS. The completed form must then be sent to the Business Office so that it could be tracked for 1099 reporting purposes.

Holiday Cards
Holiday cards and the related postage are not allowable. External mailings of holiday/greeting cards may only be initiated by the President, Vice Presidents, Provost or their designates.

Moving/Recruiting Expenses

Moving/recruiting expenses are covered by the University's Moving Expenses Policy online. For further information, please contract Human Resources.

Office Flowers/Decorations/Floor Plants/Paintings

Generally, these are unallowable expenses; however, the President and Vice Presidents do have the authority to make exceptions to this policy.

Parking

Parking fees, permits, tickets and fines are all the responsibility of the employee. However, parking fees may be allowable if related to business travel. See Other Reimbursable Travel Expenses.

Personal Use Items

Items that are purchased for the **personal use of the employee** are unallowable expenses and as such, should be purchased using personal funds. Personal items include, but are not limited to, the following items:

- Coffee, tea, creamer and related items
- Disposable cups, plates, bowls & utensils
- Water and other beverages
- Tissues
- Expensive desk accessories
- First aid items / Medications
- Candy
- Kitchen/Breakroom supplies

A few departments have the authority to purchase some of the above items but this authority has been authorized by the appropriate party and is limited to certain departments/products/situations. If you are unsure whether your purchase would be considered personal, please reach out to the Business Office for clarification.

Petty Cash

Purpose

The University permits departments to maintain a petty cash fund, as described by this policy. A petty cash fund provides a department with a means by which small or minor departmental business expenses can be paid for without the need of having a check drawn. A petty cash fund can be used for ongoing cash transactions such as for postage in the mailroom, entrance fees to Athletic competitions, Cashier's Office operations, or other regularly occurring events requiring the use of cash. Departments are responsible for the adequate security and control of their petty cash fund. The fund should be secured at all times in a locked place. Because no insurance is available to cover losses from the petty cash fund, any losses, whether it be from theft, misplacement, etc., are the sole responsibility of the department. The Department Chair is ultimately responsible for the basic safety and well-keeping of the petty cash fund regardless of who actually handles the transactions and reimbursements.

Acceptable Uses and Item/Service Restrictions

Petty cash may, in general, be used to reimburse individuals for non-travel, out-of-pocket expenditures. Petty cash can sometimes be used for small, incidental department expenses when it is infeasible or impractical to use normal purchasing means. It should be used in this manner only when absolutely necessary. A petty cash fund can also be used as a "change fund" in the department to handling ticket, fundraising or ticket sales, etc., where expenses are not incurred.

The petty cash fund should **NOT** be used for:

- Travel expense reimbursements
- Travel or entertainment advances, including alcohol
- Payment for items that are to be purchased according to the University's Expenditures, Reimbursements and Travel Policy
- Personal loans or check cashing
- Payment to individuals for services
- Purchase of any item(s) on a daily or recurring basis, where typically the standard Accounts Payable process or P-Card would handle the transaction

Custodian and Alternate Custodian

Appointment

The department is responsible to appoint a custodian, who is a member of the faculty or staff, to monitor the petty cash funds' use and replenishment. Appointment and approval should be made by the Department Chair or higher; a custodian cannot appoint or approve himself/herself. The Business Office must always be notified if there is a change in the petty cash custodian. To ensure accountability to the new custodian, the Business Office will audit and document the fund at the time of the change.

Responsibilities

The custodian is required to maintain a monthly reconciliation of the fund using the Petty Cash Reconciliation form, which can be found on AMOS. On the first business day of each month, this monthly reconciliation should be completed and emailed to the Business Office Accounts Payable email address at accountspayable@moravian.edu. The custodian is responsible for ensuring the cash on hand and non-replenished receipts equal the authorized amount of the fund at all times. Receipts must be kept in their original form which must include transaction date, description, amount paid, and date paid. Documentation of University purpose of the expense must also be logged in the reconciliation.

Reconciliation

Reconciliation of petty cash, including receipts and unused cash, is due on the first business day of the month or within 7 business days of the event for which the petty cash was requested (unless prior arrangements have been made with the Business Office). Please contact the Business Office as soon as possible if these timelines cannot be met. Additional requests for advances will not be accepted or processed until the previous outstanding item is reconciled. If reconciliation is not completed within the timelines above, communication will be initiated to the requester, Department Chair and/or appropriate Vice President.

Violations and Sanctions for Misuse

While we understand that there may be times when cash may get lost and/or stolen, as stated earlier, the security and well-keeping of the cash and related transactions are the responsibility of the custodian, alternate custodian and Department Chair. The following may bring sanctions for misuse: lost or stolen money, delinquent reconciliations, attempting to pass off spent funds/receipts for non-approved items., etc.

Lost or Stolen Petty Cash and Procedures

Any replacement of said cash can be approved by the appropriate Department Chair, however department funds will be charged twice.

Replenishment

To replenish your petty cash funds, please fill out the Petty Cash Reconciliation form, which can be found on AMOS and take that with your receipts as backup to the Cashier’s office. You will be replenished for the amount of your receipts so that the replenishment will bring the funds back to their starting amount.

Accounts Payable Requirements

In this section, you will understand what is needed from the Accounts Payable department to process the payment of your invoices and vouchers. In addition, guidance is offered on the Accounts Payable process itself such as timing, our check processing schedule and check delivery.

W-9 Requirement

All vendors, whether a business or an individual, must have a W-9 on file with the Business office prior to payment being processed for 1099 reporting purposes. Payment will not be made without a W-9 form on file. If you are unsure whether a W-9 is needed, please contact the Accounts Payable Clerk.

If the vendor is a foreign entity or person, a W-8 BEN, not a W-9, must be on with the Business office prior to payment being processed. Blank W-9 and W-8 BEN forms can be obtained from the Accounts Payable Clerk or online in AMOS.

Documents Accepted

In order to initiate the payment process, a **legible and complete copy** of a vendor invoice or voucher must be submitted to Accounts Payable, either as a hardcopy or digitally, for payment.

Invoices

Invoices are bills that are sent directly from the vendor to the University. In order for payment to be made, please provide the account number, approver printed name **and** signature (based on the **Authorization** section of this policy) and date directly on the invoice. Submit to Accounts Payable for payment; no voucher is required.

Statements v. Invoices

Please note that we do not accept statements for payment. Statements provide a summary of invoices and payments to a vendor. They are designed to clarify and highlight what is owed by the customer and are strictly informational. The invoice, on the other hand, is related to specific transaction(s) where goods and/or services were provided to the customer and details all of the information the buyer needs to know in order to pay the seller.

If you received a statement, which shows invoice(s) that need to be paid, please contact the vendor to obtain the missing invoice(s).

Vouchers

When an invoice is not available, a voucher can be used as proof that a monetary transaction has occurred between the buyer and seller of goods and/or services. In order for payment to be made, please make sure the voucher includes the payee's full name and address, full item description, total, the account number to be charged, approver printed name **and** signature (based on the **Authorization** section of this policy) and date. In addition, receipts and other appropriate documentation, must be attached to the voucher as backup. If a voucher is not complete or backup documentation is missing, it will be returned to the department, which will delay payment.

Dollar Limits

Under $100

Vouchers of $100 or less can be cashed directly with the Cashier and are not required to go through Accounts Payable.

Over $100

Vouchers over $100 are required to go through Accounts Payable and will be paid by check.

Types

Three vouchers are available on AMOS to use for the following:

USG / Student Organization Voucher

Use this form when submitting for USG/Student Organization-related reimbursements only.

Process

All reimbursement vouchers should be submitted from the student directly to USG for review and approval signatures. Upon approval, the USG Treasurer will submit the vouchers to either the Cashier (under $100) or Accounts Payable (over $100 or 3rd party payor). All vouchers, reimbursements and cash advance requests are logged on a shared Google sheet for tracking purposes.

Travel

Use this form when submitting for travel-related reimbursements or cash advances.

Non-Travel

Use this form when submitting for non-travel related reimbursement which includes reimbursements, honorariums and cash advances. Please see Non-Travel Expenses for other examples.

Honorariums

Use the non-travel voucher when submitting for honorarium-related reimbursement. In addition, travel expenses, such as mileage, hotel, etc., can be included on this form instead of handing in a separate travel voucher.

Cash Advances

Use the non-travel voucher when submitting for cash advances. Please note "Cash Advance" on the voucher and submit one week prior to the requested pickup date to allow time for processing.

Reconciliation Guidelines

All reconciliations, excess cash, and original receipts are due 5 business days after the date of the event/travel. Please contact the Business Office as soon as possible any of these conditions cannot be met.

Consequences of Late Reconciliations – If reconciliation is not received:

- 5 calendar day past the event - A reminder email will be sent
- 30 calendar days past the event - Paycheck garnishment or an invoice will be issued to the cash advance payee in order to reimburse the University for the cash advance.
- Individuals will not be issued any additional advances until outstanding cash advances are reconciled.

Upon the third instance of non-compliance with the above requirements, the University will no longer issue cash advances to the offender and the reimbursement procedures will need to be followed.

FDRC Awards

FDRCs (Faculty Development and Research Committee) awards are processed through Accounts Payable and the accounting and substantiation requirements are the same as the University's requirements for reimbursement of travel and non-travel business expenses. Your expenses must be necessary expenses of the FDRC proposal and must be adequately accounted for and substantiated with receipts.

Documentation for the expenses of your award should be submitted to Accounts Payable using the travel voucher. In addition, any amount advanced to a recipient under an FDRC award that is not spent and accounted for in a reasonable period of time, must be returned to the University.

Completeness/Legibility Requirement

Invoices and vouchers sent to Accounts Payable must be **complete** and **legible** with all related receipts and documentation attached. **Any forms sent to Accounts Payable with missing/incorrect information or that do not have the appropriate backup documentation or authorized signature will be sent back to the sender, which will ultimately delay payment.**

Digital Submission

Invoices and vouchers with documentation can be sent to Accounts Payable as a hardcopy OR it can be submitted digitally at accountspayable@moravian.edu. If sending digitally, the invoice or voucher must have the appropriate backup documentation attached. In addition, your supervisor must be copied on the email for approval in order for payment to be made. Please keep any hardcopies of invoices, vouchers or receipts for at least one year.

Timeliness

Please provide invoices and vouchers to Accounts Payable for payment as soon as possible. Processing vouchers and invoices in a timely fashion ensures that:

- Expenses are posted timely to your operating budget
- Expenses are posted to the correct fiscal year
- Early payment discounts are utilized
- Late fees are not assessed
- Payments are not missed or duplicated
- Related documents are not lost

Check Payment Process

In order to have your invoice or voucher paid in a timely manner, please follow the below guidelines.

Invoices/Vouchers for Payment

Please forward all approved vouchers and invoices along will any supporting documentation to either:

Accounts Payable, Colonial Hall, 3rd Floor

OR

accountspayable@moravian.edu

Check Processing Schedule

Accounts Payable checks for invoices and vouchers are processed weekly on **Thursdays**. Invoices/vouchers to be paid are due in the Business Office no later than **Tuesday at 4:30 PM**. Any Invoices/vouchers received after this time will be processed in the following week's check run.

Check Delivery

Invoices

Checks for payment of vendor invoices will automatically be sent via regular US mail to the remittance address on the invoice unless otherwise requested. Requesting departments are responsible for mailing checks that require priority mail or delivery confirmation.

Vouchers

Checks for payment of vouchers can be:

- Sent via regular US Mail
- Sent through intercampus mail to a campus office or student mail box or
- Held in the Business Office for pick up (released after 3:00 PM on Thursday, unless otherwise stated)

- A photo ID is required to pick up all advances and reimbursements and may only be picked up by the person named on the voucher, unless otherwise agreed.
- Reimbursements and Cash Advances will not be sent via intercampus mail or deposited into a campus mailbox.
    - Check advances may be placed in campus mailboxes if prearranged with the Business Office.

NOTE: Please indicate your preference of delivery on the voucher. If no preference is indicated, the check will be sent via intercampus mail.

Purchasing Card (P-Card)

In General

The PNC P-card is a VISA branded credit card. Benefits of the P-Card include:

- Ease of purchasing for low dollar/high transaction amounts
- Greater transparency into purchasing through online tools
- Reduced paperwork and voucher reimbursements for items purchased where AP used to reimburse an employee
- Direct payment for goods and services by the University
- Reduced financial burden of employees carrying balances on their personal credit cards on behalf of the University
- University-wide rebate provided on an annual basis

Responsibilities as a Cardholder

1. Read and understand this policy as updated. Your signature on your P-Card application attests that you understand and will comply with all policy regulations. Policies and procedures related to the use of the P-Card Program may be updated or changed at any time. As a cardholder, you must agree to and will be responsible for the execution of any program changes.
2. Keep your card secure (on your person or in a locked file/drawer). Report lost or missing cards immediately just as you would your own personal credit cards.
3. At no point should you send your P-Card number and account information via email. This is not a secure method of sending information. You may give your card information over the phone or in person as well as utilize the campus-wide platform for secure information transfer. Any deviation from this is in violation of PCI Compliance and will result in disciplinary action as needed. Please also note that the Business Office and IT Office have software to detect when credit card numbers are sent and received via email. Parties will be notified when a violation has occurred.
4. **Only business-related items should be purchased.**
5. If you have a University P-Card, that **P-Card must be used** for any and all University purchases included but not limited to travel, registration fees, supplies and other products as required as part of your employment at the University. If personal credit cards are used, without prior approval, you will not be reimbursed for the purchase(s).
6. You must surrender and cease use of your issued card upon termination of employment. It is the cardholder's responsibility to complete all tasks within the P-Card system as well as leave all receipts and documentation with their supervisor should they leave their position at the University. Additionally, you may also be asked to surrender the card at any time deemed necessary by management.
7. If you inadvertently use your P-Card rather than your personal credit card for a personal purchase, you must notify your supervisor and the Business Office immediately. Please code the expense to your operating budget. In addition, a documented explanation will be required along with

immediate reimbursement. Reimbursements should be made and delivered to the Business Office and should be coded to the same account where the original expense was coded.

Monthly All-Digital Process

Log into the Visa IntelliLink system at https://identity.intellilink.spendmanagement.visa.com. Once in the IntelliLink system:

1. Allocate your expenses to the account number(s) to be charged.
    a. This can be done **at any time during the month**. Activity is normally posted within 2-3 business days after a transaction occurs, so we recommend that cardholders log in to code transactions prior to the month end statement. This will save time and effort for the cycle cut off where timing may be short for approval.
2. Attach **detailed and itemized** receipts for **all** transactions (receipts that show only a total dollar amount are **not** considered adequate documentation – we need to see the details).
    a. If you have a missing receipt, contact the vendor to get a duplicate. If after reasonable effort you are unable to obtain a duplicate, you must complete and attach the Missing Document Affidavit in place of the receipt that was lost. This form must include the details of what was purchased as well as indicating if alcohol was purchased.
    b. Please visit AMOS to obtain the form or contact the Business Office.
    c. If you do not have a receipt you may be required to reimburse the University, at its discretion, for the entire transaction amount.
3. Create your monthly expense report and link transactions.
4. After your transactions are fully coded and all receipts are attached, please submit your expense report through the IntelliLink system for your supervisor to approve.
5. While hard copies of receipts do not need to be submitted, please hold on to any hardcopies of receipts for one year.

The statement closing date is the 1st of each month. At the end of each calendar month, the card holder will be notified that an online **statement** is available to be accessed. The digital statement with all supporting documentation must be approved by your supervisor five (5) calendar days after the 1st of each month so that the P-Card statement can be paid and expenses can be recorded to the appropriate departmental account numbers. Until all cardholders' expenses are coded in the system, the Business Office is not able to post the expenses to ANY department's operating budget, so please code your transactions in a timely manner.

The cardholder is responsible for ensuring that any expense paid by P-Card is not otherwise submitted for reimbursement or used for any inappropriate purpose.

Note: If you do not provide sufficient documentary evidence/receipts for P-Card purchases, you may be personally liable for the expenses or your P-Card may be revoked.

Dispute Process - Credit Card Statement Errors/Fraudulent Charges

1. If there is an error or potential fraudulent charge on your monthly P-Card statement, please contact the vendor to resolve the error and/or verify that the purchase was valid.
2. If the vendor cannot give the cardholder resolution, a dispute may then be initiated. After contacting the Business Office, please follow the following process:
    a. For billing errors –
        i. Fill out the P-Card Billing Inquiry/Fraudulent Dispute Form which can be obtained in AMOS or from the Business Office.
        ii. Return the completed form and related documentation to the Accounting Manager – Accounts Payable and Purchasing.
        iii. The Accounting Manager – Accounts Payable and Purchasing will reach out to the cardholder once a resolution is reached.
    b. For fraudulent charges –
        i. Contact PNC using the number on the back of the P-Card to let them know of the fraudulent charge. For security reasons, the current P-Card will likely be closed and a new card will be issued.
        ii. Fill out the P-Card Billing Inquiry/Fraudulent Dispute Form which can be obtained in AMOS or from the Business Office.
        iii. Return the completed form and related documentation to the Accounting Manager – Accounts Payable and Purchasing.
        iv. The Accounting Manager – Accounts Payable and Purchasing will reach out to the cardholder once a resolution is reached.

Lost, Stolen, or Damaged Cards

If a P-Card is lost, stolen or damaged, the cardholder is responsible for contacting PNC as soon as the loss is noted to ensure that fraudulent purchases will not be made on the card. Please treat this card as you would treat your own personal credit card.

PNC can be contacted at (800) 685-4039. (This number can also be located on the back of your P-Card)

After your card has been reported lost or stolen, PNC will issue you a new one.

Audit and Review

The Business Office and the external auditors will review P-Card transactions on a regular basis. Statements that do not have adequate documentation attached will be returned to the cardholder to provide such documentation. Continued delays to submitting proper documentation will be addressed with your supervisor and may result in disciplinary action.

In addition, P-Card purchases will be reviewed on a monthly basis to verify that purchases comply with the University's Purchasing Policy. Any cardholder that is in violation will be notified and may be required to reimburse the expense in question.

Purchases Rejected by Vendors

If a purchase is declined at the point of sale, e.g., if you exceed your credit limit, the cardholder may call PNC directly to obtain the reason or contact the Accounting Manager – Accounts Payable and Purchasing. If you believe the vendor or amount should be included for purchasing, please contact the Business Office.

Cardholder documents

PowerPoint How-To documents have been created to assist with the step-by-step instructions for using the IntelliLink website. Please visit AMOS or contact the Business Office for the PowerPoint documents.

Authorization Levels

All payments require original signature or written (email) approval authorization by one of the following employees below, and may require additional sign off based on the following matrix:

Recommended Guidelines: (use % for smaller budgets so proper oversight is utilized)		
$ Threshold	**% of budget line threshold**	**Minimum level of Authorization**
$0-500	0 - 1%	Departmental Employees
$500-10,000	1 - 15%	Director/Chair/Budget Holder
$10,000	>15%	Respective VP or Provost

For faculty/staff/student reimbursements, use the following matrix **(original signatures required)**

Reimbursement Payable To:	**Approved By (any of the following):**
Students	Group Advisor, USG Treasurer
Faculty (other than those listed below)	Department Chair, Dean of School, Provost, Vice Presidents
Staff (other than those listed below)	Associate Director, Director, Department Chair, Dean of School, Provost, Vice Presidents
Department Chair	Dean of School, Assistant Provost, Provost
Department Director, Dean	Respective Vice President, Provost
All Vice Presidents (except Vice President for Finance & Administration)	Vice President for Finance & Administration and/or Vice President for Human Resources
Vice President for Finance & Administration	President, Vice President for Human Resources
President	VP of Finance & Administration

Budgets

Any budget questions and adjustments should be sent directly to the Manager of Budgets and Analytics. The budget adjustment form can be found online on AMOS. Adjustments need to be signed by the appropriate Department Chair and must include a detailed explanation of why the adjustment needs to be completed. All adjustments will be entered once the year changes from future to current year.

In addition, please know that the Business Office is always willing to advise you on where to charge a certain type of expense. Feel free to ask for assistance if you are unsure what account to charge the expense to. In order to speed up processing on invoices, vouchers and transfers, the Business Office staff may change the object code you selected to the appropriate code based on the type of expense.

All expenses must be coded to the proper budget year and proper object code in order to comply with the Generally Accepted Accounting Principles (GAAP). Although this has been the understanding for many years, you do not have to have budget money in every individual account in order to charge to that account for your expense. Please charge to the proper account regardless of account balance, <u>if there is money in the overall department budget</u>.