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.

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

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

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 W(e)3(eh)-9(w)6eps)5rom8nd(it))-3ndJETQ0.00000912 0

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)

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

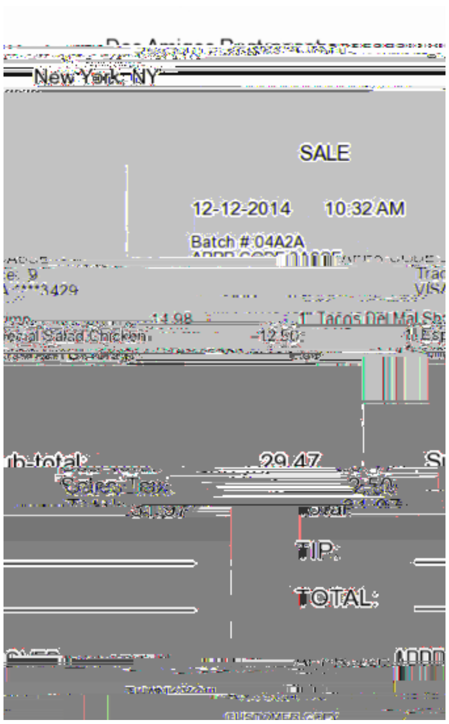
Per Diem

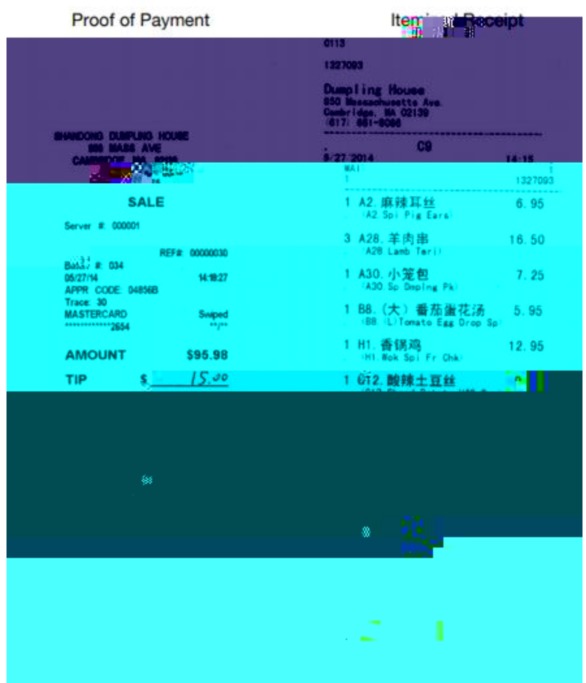
Lodging and meals & incidentals will only be reimbursed up to the GSA standard per diem rate.

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:





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.

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.

<u>Other Reimbursable Travel Expenses:</u>

- 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
-

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. floralfflaaln.7 404.3T1 99.05 2s50(t)-[s)5(t)-5(ew)8ew dodl0>-5<011E0003>-48<0102TQq0.00002

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

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.

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.

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.

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.

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.

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.

FDRCs (Faculty Development and Research Committee) awards are processed through Accounts Payable and the accounting and substantiation requirements are the same as the University

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,

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 .

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.

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.

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

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.