

PCard & Expense Report Documentation	Invoice/Itemized Receipt	Meals & Refreshmt Form	Agenda/Schedule	Business Purpose	Attendees/Recipients	Invitation/Seminar Flyer	Approved TA	Pre-approval	Other
All Purchases	X			X				Email request or Purchase Order	Department Specific
Alcohol, if seeking reimbursement <i>Pre-authorization required</i>	X	X	X	X	X	X		Dean	Reimbursed from Dean's Alcohol Acct
Clothing	X			X	X				Taxable if total exceeds \$75
Meals and Refreshments:									
• On campus < \$50 per event Items can be purchased from an outside source	X	X	X	X	X	X			
• On campus > \$50 <i>Aramark required vendor</i>	X	X	X	X	X	X			
• Employee Meals <i>Pre-authorization required</i>	X	X	X	X	X	X		Dean	
• Graduation Meals/Events <i>Pre-authorization required</i>	X	X	X	X	X	X		Dean	
• Spouse Meals <i>Pre-authorization required</i>	X	X	X	X	X	X		1) Dean 2) Provost	
• Job Candidate & Seminar Guest Meals	X	X	X	X	X	X			
Non-employee expense:									
• Seminar guest Airfare and lodging only <i>Pre-authorization required</i>	X		X	X		X		Accounts Payable	Email <a href="mailto:accounts-payable@boisestate.edu">accounts-payable@boisestate.edu</a> to request permission
• Job candidate airfare and lodging only	X		X	X		X			
Office Supplies	X			X					
Retreats <i>Pre-authorization required</i>	X	X	X	X	X			Dean	Retreat Request Form
Travel:									
• Airfare, lodging, transportation and registration <i>No personal days</i>	X		X	X			X		
• Airfare, lodging, transportation and registration <i>Personal days</i>	X		X	X			X		Flight Comparison*

## Meals & Refreshment Forms:

- If alcohol is ordered and reimbursement is not being requested from the University, alcohol should be on a separate ticket than the meal.
- If an alcohol reimbursement is approved by the Dean, the alcohol must be coded to the Dean's alcohol account (contact Norma Arechiga).
- Tips on meals should not exceed 20%. Gratuity should not be calculated on room rentals, linens and AV equipment.

## Travel:

- Flight comparisons should be done using booking sites like Travelocity, Expedia, Orbitz or Matrix Flights. If you are doing a flight comparison, this means that there is personal travel involved and the comparison should be done for the business only itinerary. This airfare should be based on the least expensive and most reasonable means of transportation available. Do not use airline specific websites, as they may not provide the most economical flights for the destination.
- When documenting per diem calculations, always indicate what actually occurred. Meaning, if the traveler is taking two personal days, please indicate those two days on your calculations whether or not it occurs at the beginning, mid-point or at the end of the travel.

For example: Traveler left on Sunday, November 15<sup>th</sup> to attend a conference November 16<sup>th</sup> – 20<sup>th</sup>, but wants to stay two extra days. Your per diem calculation should look like this:

<u>Date</u>	<u>Notes</u>
<i>Sunday, November 15<sup>th</sup></i>	<i>Flight left at 7:00 am</i>
<i>Monday, November 16<sup>th</sup></i>	<i>Conference – breakfast provided by hotel</i>
<i>Tuesday, November 17<sup>th</sup></i>	<i>Conference – breakfast provided by hotel, lunch provide by conference</i>
<i>Wednesday, November 18<sup>th</sup></i>	<i>Conference – breakfast provided by hotel, lunch provide by conference</i>
<i>Thursday, November 19<sup>th</sup></i>	<i>Conference – breakfast provided by hotel, lunch and dinner provided by conference</i>
<i>Friday, November 20<sup>th</sup></i>	<i>Conference ended at noon* – breakfast provided by hotel</i>
<i>Saturday, November 21<sup>st</sup></i>	<i>Personal Day</i>
<i>Sunday, November 22<sup>nd</sup></i>	<i>Personal Day</i>

\* In this example, the traveler would be expected to fly out after the conference ends at noon on Friday and therefore would only be entitled to per diem for that day.

- Please remember that invoices and receipts from Canadian vendors will be in Canadian Dollars, not US Dollars. On rare occasions invoices will indicate CAD or "C\$" for Canadian Dollars, but typically they just use a "\$" sign making it difficult to distinguish it from US Dollars.

## Grant Purchasing:

The following expenses are generally unallowable on grants; therefore, please ask before you purchase:

- Alcohol
- Books
- Capital equipment not in budget
- Capital equipment in last six months of grant
- Cleaning Supplies
- Communication Costs: telephone line/local telephone calls
- Computers
- Educational Supplies
- Entertainment Costs
- Food
- Housing and Personal Living Expenses
- Lab Supplies (that cannot be easily allocated to a specific project (i.e. box of gloves, lab coats))
- Memberships
- Office Supplies
- Postage
- Printing or Copy Charges, general
- Promotional Supplies
- Software, general
- Sales Tax

**Expense Coding:**

Expense Coding for Purchases Exceeding \$1,999	For single items less than \$1,999 or multiple items more than \$1,999	For single item more than \$1,999
Office Supplies	541000	541025
Office Furniture	542000	542025
Computer Equipment	558000	558025
Minor Tools	571000	571025
Educational Supplies	572000	572025
Household Equipment (microwaves, refrigerators)	569500	569525
Photographic & Video Equipment	573500	573525
Medical & Lab Supplies	574100	574125
Other Supplies	574900	574925

<b>Memberships &amp; Subscriptions</b>	
Individual memberships	
▪ Individual employee memberships in professional organizations	505500
Subscriptions	
▪ Publications, trade journals, newspapers, magazines	506000
Institutional memberships	
▪ Large group memberships in professional organizations	513500
<b>Employee Development</b>	
Employee Training Services	
▪ Tuition, conference registration fees, training ▪ Fees associated with submitting a paper that is part of a conference	507000
Employee Training Supplies	
▪ Supplies used in training	507100
Other Employee Development	
▪ Other costs associated with employee development (not to include gifts or awards)	509900
<b>General &amp; Professional Services</b>	
Advertising & Legal Notices	
▪ Advertising job openings	519000
Freight	
▪ Shipping costs (shipping associated with a purchased item should be included in total purchase price and charged to item's acct code)	525500
Printing & Binding	
▪ Services for printing	526000

▪ Fees associated w/submitting a paper to a journal	
Photocopying Services	
▪ Services to make copies of documents on a per item basis	527500
Other General Services	
▪ Other general services (ie Western recycling)	515000
<b>Office Supplies &amp; Equipment</b>	
Office Supplies & Equip < \$2,000	
▪ Consumables – general office supplies (pens, paper, paper clips)	541000
Office Furniture < \$2,000	
▪ Bookshelves, chairs, desks, filing cabinets	542000
Audio Visual Photo Supply < \$2,000	
▪ Cameras, audio equipment, speakers, projectors, projector bulbs with a unit cost of less than \$2,000	573500
Photographic & Video > \$2,000	
▪ Cameras, audio equipment with a unit cost of \$2,000 - \$4,999	573525
<b>Computer Supplies &amp; Equipment</b>	
Software /Licensing Fees	
▪ Cost of purchased software, including subscriptions to software programs and software licensing fees	557000
Computer & Related Equip < \$2,000	
▪ Cost of computer equipment, laptops, printers, monitors	558000
Other Data Processing supplies	

▪ Other computer supplies used exclusively with a computer such as DVDs.	560000
<b>Educational Supplies &amp; Equipment</b>	
Educational Supplies < \$2,000	
▪ Books, supplies, and items used for classroom instruction	572000
<b>Medical &amp; Lab Supplies</b>	
Medical & Lab Supplies < \$2,000	
▪ Technical supplies for labs under \$2,000.	574100
Medical & Lab Supplies > \$2,000	
▪ Technical supplies for labs with a unit cost of \$2,000 - \$4,999	574125
Chemicals	
▪ Chemical purchases (chemical purchased on grants should be coded to Lab Supplies 574100)	574600
<b>Other Supplies &amp; Equipment</b>	
Safety Supplies	
▪ Costs associated with safety supplies (helmets, glasses, gloves)	574700
Promotion Supplies	
▪ Decorations and supply items of nominal value related to promotion and publicity, but not award/gifts (gifts/awards should be charged to 599100)	599200
<b>Repair &amp; Maintenance Services</b>	
Machinery & Equipment Services	
▪ Services associated with machinery and equipment repair and maintenance	522000

<b>Repair &amp; Maintenance Supplies</b>	
Building Repair & Maintenance Supplies	
<ul style="list-style-type: none"> <li>Costs for repair and maintenance if purchased independently from services</li> </ul>	560800
<b>Food and Catering</b>	
Food meeting & Refreshments	
<ul style="list-style-type: none"> <li>Food for departmental meetings, events, receptions, non-travel related (ie bottled water, coffee)</li> </ul>	567050
Candidate Meal Expense	
<ul style="list-style-type: none"> <li>Meal expenses for department hosted meals when interviewing job candidates</li> </ul>	567051
<b>Rental Expense</b>	
Meeting/Conference Room	
<ul style="list-style-type: none"> <li>Costs for renting meeting or conference rooms</li> </ul>	593800
Other Rentals	
<ul style="list-style-type: none"> <li>Rental and lease charges not specified above</li> </ul>	594000
<b>Miscellaneous Expenses</b>	
Credit Card Fees	
<ul style="list-style-type: none"> <li>Foreign currency conversion fees</li> </ul>	596300
Awards and Recognition	
<ul style="list-style-type: none"> <li>Retirement gifts, flowers, employee and non-employee recognition</li> </ul>	599100
Academic Fees Paid by Dept	
<ul style="list-style-type: none"> <li>Application fees paid by dept on behalf of student.</li> </ul>	599131
<b>Travel</b>	
Commercial Airfare	
<ul style="list-style-type: none"> <li>In State</li> </ul>	538000

<ul style="list-style-type: none"> <li>Out of State</li> </ul>	538100
<ul style="list-style-type: none"> <li>International</li> </ul>	537900
Rental Vehicles	
<ul style="list-style-type: none"> <li>In State</li> </ul>	536700
<ul style="list-style-type: none"> <li>Out of State</li> </ul>	536800
<ul style="list-style-type: none"> <li>International</li> </ul>	536900
Public Conveyance	
<ul style="list-style-type: none"> <li>In State</li> </ul>	539100
<ul style="list-style-type: none"> <li>Out of State</li> </ul>	539200
<ul style="list-style-type: none"> <li>International</li> </ul>	539300
Student Transportation	
<ul style="list-style-type: none"> <li>Student Transportation Costs</li> </ul>	597100
Telephone/Internet	
<ul style="list-style-type: none"> <li>Telephone and internet</li> </ul>	539500
Subsistence & Lodging	
<ul style="list-style-type: none"> <li>In State</li> </ul>	539600
<ul style="list-style-type: none"> <li>Out of State</li> </ul>	539700
<ul style="list-style-type: none"> <li>International</li> </ul>	539800
Other Employee Travel Costs	
<ul style="list-style-type: none"> <li>Other allowable miscellaneous costs including laundry</li> </ul>	539900
<b>Non State Employee Reimbursements</b>	
US Citizens	
<ul style="list-style-type: none"> <li>Reimbursements for travel, food, meeting expenses, and parking</li> </ul>	599000
Non US Citizens	
<ul style="list-style-type: none"> <li>Reimbursement for travel, food, meeting expenses and parking (contact Accounts Payable prior to payment)</li> </ul>	599042
Candidate Recruiting Expense	
<ul style="list-style-type: none"> <li>Travel, lodging, airfare, per diem, individual meals and other expenses. Dept hosted meals associated with recruitment should be charged to 567051.</li> </ul>	599051