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Policy Title: Business Expense and Employee Reimbursement  
July 2006

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BRANDEIS UNIVERSITY  
Financial Affairs and Treasury Office  
Policy and Procedural Manual

Policy Subject: Business Expenses and Employee Reimbursement Policy:  
July 1, 2006

POLICY STATEMENT

The basic policy governing university business expenses is that Brandeis University will reimburse or directly pay properly substantiated business expenses. Expenses should not exceed budgetary limitations, individuals must demonstrate a clear business purpose, and exceptions to the policy require the written approval of the appropriate Dean or Vice President.

APPLICABILITY

This policy applies to all University employees, students and where appropriate, official visitors, regardless of funding source. More restrictive policies and procedures mandated by federal or donor regulations, specific programs, schools, departments or offices will take precedence over University policies.

PURPOSE OF THE POLICY

The purpose of this policy is to promote good business practice and ensure that external compliance requirements are satisfied.

Brandeis University must comply with IRS "Accountable Plan" rules related to business expenses. An accountable plan must satisfy the following three requirements:

- Expenses must have a valid business connection or purpose.
- Expenses must be adequately substantiated.
- Advances in excess of substantiated expenses must be returned within a reasonable period of time (at Brandeis University, no more than 45 business days from the end of the trip.)

If accountable plan rules are not satisfied, the IRS could determine that advances and expense reimbursements are reportable and taxable income (i.e. subject to withholding taxes) to the individual.

Brandeis University is also subject to the terms and conditions set forth by donors and sponsors. Individuals making expenditures from these funds are responsible for understanding and abiding by these restrictions.

## GUIDELINES

### **I. Definitions:**

**Business expenses** are payments for activities that primarily benefit the University and are necessary and appropriate in the conduct of University business. These include direct payments to vendors for goods and services and reimbursements for travel, meals, and expenses related to University activities.

University expenditures will be considered proper if they meet all of the following seven tests of propriety:

1. The expenditures are in the best interests of the University and for official University business only.
2. The expenditures comply with all existing federal, state, and University regulations and policies.
3. The expenditures do not appear to, nor do they actually, provide any personal benefit to any employee without there being a valid business benefit to the University.
4. The expenditures are within approved budgets as determined by the Budget Manager.
5. The expenditures are necessary to the accomplishment of University business, meaning that, without the expenditures, programmatic objectives would be difficult or otherwise more costly to achieve, or that the impact, level or quality of the achievement of these objectives would be reduced.
6. The expenditures are reasonable, meaning the quality and quantity of the goods or services were sufficient to meet, but not exceed, the identified need.
7. The appropriate level of management has approved the expenditures.

**Personal expenses** are payments for activities that primarily benefit the individual. As a tax exempt organization, Brandeis University is exempt from Massachusetts state sales tax. Brandeis funds should not be used to make personal purchases for any individual to avoid paying sales tax even if reimbursed in full by that individual.

**Unallowable expenses** are payments or expenses incurred that will not be reimbursed or paid directly.

### **Reportable/taxable income**

The University is required to submit reportable payments to the state and the IRS on a W-2, 1042S, or 1099MISC.

Payments may be reportable and taxable (e.g. salaries and wages for employees) or they may be reportable only (e.g. consultant payments) or taxable and not reportable (e.g. fellowships of US persons). Financial Affairs and Treasury Services makes the final determination regarding reportable and taxable payments. Individuals should consult with their personal tax advisor to determine the proper handling of reportable/taxable income for their particular situation.

## **Substantiation**

Substantiation provides evidence that an expense was incurred and documents that it is business related. Receipts or bills typically provide a description of the business connection or purpose. Original copies of receipts or bills should always be provided to substantiate business expenses unless a written explanation as to why it is missing or unavailable is provided.

## **II. Roles and Responsibilities**

The individual's supervisor approves an expense for propriety and the business connection. S/he also confirms adherence to the policy and approves missing original receipts. A subordinate may not approve his/her supervisor's expense reimbursement. The Principal Investigator of a grant or contract is responsible for compliance with sponsor requirements as well as the allowability, allocability and reasonableness of any business expense charged to a grant or contract. The budget manager or designee approves for budget availability for university funds. The Dean or Vice President provides a written request for all exceptions to the policy. Financial Affairs and Treasury Services is responsible for enforcing the university policy, and ensuring compliance with all federal, state and sponsor regulations.

## **III. Sensitive Expenses**

The majority of University expenditures are standard operating expenditures and their propriety is easily decided. However, the propriety of some expenditure is difficult to determine because the benefit to the University may be unclear, or individuals may appear to personally benefit from the expenditure, which may be contrary to University policy. Please refer to the Brandeis University Business Conduct Policy, *Misuse of University Assets*.

## **IV. Matrix of Common Types of Business Expenses**

The following chart lists the most common types of business expenses submitted for reimbursement or paid directly. Please note that "travel status" refers to overnight travel. Items not specifically listed but questionable will be referred to the appropriate Dean or Vice President for approval. Please direct questions to the Accounts Payable Office.

<b>Item Description</b>	<b>Allowability</b>	<b>Conditions/Additional Guidance</b>
<b><i>1. Automobile-Related Expenses</i></b>		
a. Private vehicle standard mileage reimbursement when used for business travel	Yes	<ul style="list-style-type: none"><li>• See University Travel Policy</li><li>• Miles submitted should be lesser of home to work or home to business destination</li></ul>
<b><i>2. Beverages: Alcohol Expense</i></b>		
a. Official Functions	Yes	
b. Employees on travel status	No	<ul style="list-style-type: none"><li>• Not allowable on sponsored research grants or contracts</li><li>• See University Travel Policy</li></ul>
c. Expenditures for alcoholic beverages used in formal research and/or for instructional purposes	Yes	

<b>3. Cell phone and internet access from home</b>	Yes	<ul style="list-style-type: none"> <li>• Must have documented business purpose</li> <li>• Budget Manager must approve</li> </ul>
<b>4. Conference</b>		
a. Events hosted by Brandeis University	Yes	<ul style="list-style-type: none"> <li>• For food, decorations, awards, and other needs of the conference that are covered by the conference registration fee</li> </ul>
b. Off-campus conferences attended by University employees	Yes	<ul style="list-style-type: none"> <li>• Employee considered to be on travel status</li> <li>• If lodging, meals, or transportation expenses are included in the conference fees, no additional reimbursement shall be made for these items as separate items</li> </ul>
<b>5. Dues, memberships and subscriptions</b>	Yes	<ul style="list-style-type: none"> <li>• Must have documented business purpose</li> <li>• Must be approved by Budget Manager</li> <li>• Allowable on federal grants with certain restrictions</li> </ul>
<b>6. Employee Food and Related Consumables</b>		
a. Food for the employee's personal consumption	No	<ul style="list-style-type: none"> <li>• Except if provided by travel status or official function</li> </ul>
b. Consumable items (e.g. cleaning supplies) necessary to maintain the cleanliness of employee lunch room	Yes	
c. Beverage service (coffee or water) available in the Department	Yes	
d. Food for Official Functions	Yes	
i. Community relation functions - directly related to the educational, research, or public service mission of the University	Yes	
ii. Employee recognition functions	Yes	<ul style="list-style-type: none"> <li>• Should be coordinated with the Office of Human Resources</li> </ul>
iii. Recruitment functions - to enlist new employees, faculty, post-/pre-doctorates	Yes	<ul style="list-style-type: none"> <li>• Must document business purpose, and who attended.</li> <li>• Consider cap based on per person</li> </ul>

		amount.
iv. Training functions	Yes	<ul style="list-style-type: none"> <li>• Must document business purpose, and who attended.</li> <li>• Consider cap based on per person amount.</li> </ul>
v. Multi-departmental functions - infrequent events or infrequent meetings involving employees from more than one department	Yes	<ul style="list-style-type: none"> <li>• Must document business purpose, and who attended.</li> <li>• Consider cap based on per person amount.</li> </ul>
vi. Student functions – directly related to student or educational development	Yes	
vii. Regular department meeting	Yes	<ul style="list-style-type: none"> <li>• Must document business purpose, and who attended.</li> <li>• Consider cap based on per person amount.</li> </ul>
e. Meals for employees while traveling on university business	Yes	<ul style="list-style-type: none"> <li>• See University Travel Policy</li> </ul>
<b>7. Flowers, Fruit Baskets, Decorations</b>		
a. Flowers and/or fruit baskets as centerpieces and for other decorative purposes associated with an official function	Yes	
b. Flowers, fruit baskets, birthday cakes, etc. purchased for expressing holiday, condolences, get-well, or congratulation wishes to University employees	No	<ul style="list-style-type: none"> <li>• Should be purchased through a collection of donations from fellow employees</li> <li>• Human Resources provides condolence expressions</li> <li>• Exceptions must be approved by the appropriate Dean or Vice President</li> </ul>
c. Flowers, fruit baskets, cards, etc. for community relations support	Yes	<ul style="list-style-type: none"> <li>• Must be approved by the appropriate Dean or Vice President</li> <li>• In connection with supporting individuals or organizations who have or may have connections to the University directly related to achieving the University's educational, research, and public service missions</li> </ul>

d. Office flowers, decorations or plants	Yes	<ul style="list-style-type: none"> <li>• Only in offices where external contact is necessary</li> <li>• Must be approved by Budget Manager</li> </ul>
<b>8. Fund raising expenses</b>		
a. Costs incurred to raise donations for others	No	
b. Costs incurred to raise support for the University	Yes	<ul style="list-style-type: none"> <li>• Development performs the majority of these services</li> </ul>
<b>9. Gifts or Tokens of Appreciation</b>		
a. Gifts or Tokens for Employees or Students (cash or non-cash)	Yes	<ul style="list-style-type: none"> <li>• See Human Resource Policy on Employee Gifts</li> <li>• Maximum amount is \$100</li> <li>• Require approval of appropriate Dean or Vice President</li> <li>• Receipts for gift certificate of any amount for employee or student must be sent to AP. Receipts for gifts purchased with a Pcard must be sent to AP if greater than \$75</li> </ul>
b. Gifts or Tokens for Non-employees as an indication of goodwill or esteem (e.g. to host for lodging in private residence)	Yes	<ul style="list-style-type: none"> <li>• Should be kept to \$75 or less</li> <li>• Cash gifts are not allowed</li> </ul>
c. Employee Recruitment		
i. Gift	No	
ii. Tokens	Yes	<ul style="list-style-type: none"> <li>• Cash gifts are not allowed</li> <li>• Should be kept to \$75 or less</li> </ul>
<b>10. Holiday Parties and other morale boosting events</b>	Yes	<ul style="list-style-type: none"> <li>• Generally one holiday party per department will be allowed in any fiscal year</li> <li>• Should be in observance of an approved University holiday</li> <li>• Cost should be limited and approved by the Budget Manager</li> </ul>
<b>11. Holiday cards</b>	Yes	<ul style="list-style-type: none"> <li>• May not be necessary from one department to another within the university</li> <li>• Budget Manager must approve</li> </ul>
<b>12. Lunch Room and Staff Equipment</b>		

a. Basic equipment for taking meals or snacks within the workplace, such as simple refrigerators, microwaves, stoves, coffee pots and toasters	Yes	
b. Equipment for employee entertainment, such as televisions, stereos, VCRs or DVDs	No	<ul style="list-style-type: none"> <li>• This type of equipment purchased for accomplishing university business is allowable</li> </ul>
<b>13. Moving Expense Reimbursement</b>	Yes	<ul style="list-style-type: none"> <li>• Approved in advance by Dean or Vice President</li> <li>• Consider cap</li> <li>• Must be coordinated with Human Resources and Procurement</li> <li>• May be taxable to recipient; consult with Payroll Office</li> </ul>
<b>14. Parking</b>		
a. Parking fees paid by employee at a primary work location	No	
b. Parking Tickets	No	<ul style="list-style-type: none"> <li>• Received either on or off-campus are considered a personal expense</li> </ul>
c. Parking fees associated with an employee traveling on university business	Yes	
d. Employee or official visitor parking at an airport when out of town on University business	Yes	
e. Parking fees paid by employee at a second work location, such as in a public lot while attending a meeting while away from his/her normal place of business	Yes	
f. Parking for guests/businesses/organizations at an official function	Yes	<ul style="list-style-type: none"> <li>• Reimbursement may be to the person, business or organization.</li> </ul>
<b>15. Political Expenses – cash or in-kind contributions to campaigns involving the nomination, retention, or election of any person to any public office, or to urge voters to vote in favor of or against a ballot initiative</b>	No	
<b>16. Recruiting Costs for Prospective Employees</b>		
a. Includes such direct costs as advertising, travel, official functions, and background/reference checks	Yes	
b. Recruitment functions held to introduce the candidate to University employees for purposes of assisting the	Yes	<ul style="list-style-type: none"> <li>• Should only include those individuals directly related to the</li> </ul>

candidate and the University in assessing the degree to which the employment of the candidate would be mutually beneficial		purpose of the function
<b>17. Retirement Parties</b>	Yes	
<b>18. Sales Tax</b>	Yes	<ul style="list-style-type: none"> <li>Prefer employees use PCard but will reimburse up to \$5 for \$100 purchase</li> </ul>
<b>19. Tickets to events</b>	No	<ul style="list-style-type: none"> <li>Exceptions related to the furtherance of the University's business require approval by Dean or Vice President</li> <li>See University Business Conduct Policy</li> </ul>

## V. Matrix of Personal and Unallowable Expenses

The following chart lists the most common personal and unallowable expenses. Items not specifically listed but questionable will be referred to the appropriate Dean or Vice President for approval.

<b>Description</b>	<b>Not reimbursable or paid for directly</b>	<b>Comments</b>
Air Travel	Airline/airport club membership dues	
	Airline frequent flyer programs	
	Airline ticket purchased with frequent flyer miles	
Auto: Personal	Commuting to/from work daily	
	Parking tickets or traffic violations	
	Personal auto mileage (non-business)	
	Personal auto routine maintenance or repairs	
Auto: Rental	Rental car club memberships	
	Rental car insurance covering personal use	
Baggage	Baggage lost by transporter	Submit claims directly to airline etc.
Contributions	Political	
Credit Cards	Annual fees and finance charges	Considered a personal expense unless caused by a gross error on the part of the University
	Reward programs	
Insurance	Optional business travel or baggage insurance	Consult with Human Resources regarding University Travel Accident Plan
	Personal accident insurance	
	Personal property insurance	
	Rental car insurance covering personal use	
Lodging	Hotel frequent guest programs	
	Per diem when staying with family and friends	
Personal	Child care	Employees required to be on campus 24/7 may be

		exception. Must be approved by Dean or V.P.
	Entertainment (non-business related)	
	Fines and penalties	
	Loss/theft of personal property or funds	
	Personal purchases to avoid sales tax	
	Pet care	
	Personal services while traveling	Laundry allowed on trips >5 days
Other	Reimburse employee for payment to others (e.g. salaries)	Must be processed through the Brandeis HR/Payroll System

## VI. Meals and Gifts

### Business Meals (On or off campus)

Expenditures involving food for official functions (e.g. office parties, staff meetings etc.) have a higher potential of being perceived to be for personal benefit and an abuse of University funds. Necessary and reasonable business meals are allowable. Business meals are those taken with guests, colleagues or donors during which specific business discussions take place. They may also be with other employees when, to ensure confidentiality, business must be conducted out of the office. When requesting reimbursement, the Expense Report must include a detailed description of the business purpose, the type of meal (breakfast, lunch or dinner) and a list of attendees (or a number if there are more than 10 names.) Expense Report explanations that are vague or unfocused will be questioned as possibly unallowable. Business meal expenses, excluding tips, should not exceed \$10 for breakfast, \$25 for lunch or \$40 for dinner per person. This is not to be considered a per diem but a guideline.

The IRS governs the taxability of meals that are provided to employees during work hours. If the meal is provided on the employers' premises AND is furnished for the convenience of the employer, the value of the meal may be excluded from the employee's wages. Under IRS rules for de minimis meals, if the meal has so little value (taking into account how frequently meals are provided to employees) that accounting for it would be unreasonable or administratively impracticable, it may be excluded from the employees wages. The exclusion applies, for example, to the following items.

- Occasional coffee, doughnuts, or soft drinks
- Occasional meals provided to enable an employee to work overtime
- Occasional parties or picnics for employees

Use petty cash to pay for food (sandwiches, beverages etc.) brought into the office when the expense is necessary and reasonable and when the maximum total expense amount is less than \$100. Attach receipts for individual expenses over \$25, and document the purpose of the meeting/meal and a list of names that attended (or a number if more than 10). If over \$100, submit the reimbursement on an Expense Report with the same documentation. Account "7367" should be used to identify all food and meeting costs for on-campus business meals.

### Gifts to Employees, Non-Employees or Students

The University recognizes employees for outstanding work related achievement, contributions or major milestones such as a promotion or retirement or gifts given to employees or their family members as expressions of sympathy. In general, all gifts to employees should be coordinated

with the Office of Human Resources and be in accordance with their policy to ensure consistent treatment of employees across schools and departments. When the occasions arise we are reminded that:

1. Federally sponsored funds should never be used to charge gifts or employee awards;
2. Non-federally sponsored funds may be used only if the budget includes such an expense; and
3. Unrestricted funds may be used at the discretion of the Budget Manager.
4. Gifts of any kind or parties for personal events for employees or students require the written approval of the appropriate Dean or Vice President regardless of funding source.

The following guidelines have been developed according to federal regulations concerning gifts and employee awards (Section 132 (e) or Section 74 of the Internal Revenue Code).

In general, it is inappropriate to spend university funds in recognition of non-work related achievement or events such as weddings, baby showers, housewarmings etc. Personal funds should be used to pay for these and other kinds of staff parties and gifts for such events. The Department Head/Chair must provide written explanation attached to the Expense Reimbursement Form when university funds are used to pay for gifts or staff parties for personal events.

Traditional commemorations (tangible personal property such as flowers and fruit baskets under \$75 or monetary contributions to bona fide charitable organizations in lieu of traditional commemorations of \$75 or less) on the seriousness illness or death of an employee or immediate family member are allowable but must be coordinated with the Office of Human Resources.

Gifts and awards received by employees and students are taxable and must be reported as additional earnings on their W-2 at the end of the year if their value exceeds the following dollar thresholds:

- Cash, savings bonds, or gift certificates of any amount
- Gifts or awards of tangible personal property with a value greater than \$75 (gifts and awards of tangible personal property to employees are "de minimis" when they are awarded infrequently and are not greater than \$75)
- Gifts or awards of tangible property greater than \$400 for a length of service or retirement award (these awards may not be made within the employee's first five years of service or more frequently than every five years.) Coordinate retirement or service awards with Human Resources.

When the Brandeis University Procurement Card is used to purchase a gift, the department is required to keep a copy of the original receipt and include additional documentation. Attach a statement as to the purpose of the gift, the recipient's name, status (employee, student, other) home address and social security number, and written approval of the Dean or Vice President. If the gift is more than \$75, please send the original documentation to Accounts Payable, and keep a copy for your Procurement Card records.



**Brandeis University**  
**Business Expense and \ or Travel**  
**Detail Report**

Person incurring the expenses: \_\_\_\_\_

\_\_\_\_\_

For travel, destination or cities visited: \_\_\_\_\_

\_\_\_\_\_

Departure date: \_\_\_\_\_

\_\_\_\_\_

Return, or date of last expense: \_\_\_\_\_

\_\_\_\_\_

**Section D-1: Travel Expenses (for one trip):** List all expenses related to the trip in the correct column [D-1 Documentation](#)

Type of expense	(a) Direct-paid by the University	(b) Reimbursable - corporate card or out of pocket - Attach receipts over \$25							Total Reimbursable
		Day one	Day two	Day three	Day four	Day five	Day six	Day seven	
<a href="#">Per-Diem meals &amp; incidental</a>									
Airfare \ Bus \ Rail									
Car Rental									
Taxi \ Limo									
Lodging									
Registration fee									
My Meals	Breakfast								
	Lunch								
	Dinner								
Misc. and Non meal tips									
Parking and tolls									
<a href="#">Mileage (personal car)</a>	Miles:								
	miles @ \$0.485 \$ Amount:								
Total Trip Expenses									

**Section D-2: Reimbursable Other Business Expenses Not Included in Section D-1 - Attach receipts over \$25** [D-2 Documentation](#)

Date	Business purpose and Type of Expense (Meals or other reimb.)	Where Held (restaurant name etc.) or who purchased from	Meals: List of all individuals attending; If items purchased, describe purchase.	Amount
Total Business Expenses				

Add additional explanations below if needed (limited to 255 characters, about 3.5 lines in Excel)

**Section D-3: Settlement of reimbursable expenses** [Docum.](#)

Add: D-1(b): Reimbursable Travel expenses

Add: D-2: Other Business Expenses

Subtract: Travel advance you received \*

Amount Due University

Amount to be Reimbursed

\* Enter the advance amount on page 2




# Brandeis University Business Expense and \ or Travel Report

(See [University Travel and Business Expense Policies](#))

Mark appropriate classification

Faculty

Staff

Student

Invited guest \ visitor

<u>Name</u>			
Remit to Address		Address Line 2	
Address Line 3		City	State
Zip			
Invoice: REIMB-	Campus Address (MS or MB) and Department		

**Charge Reimbursement to:**

Account (4)	Fund (2)	DeptID (5)	Program (5)	Project/Grant (9,6)	Amount
1263	11	72400	11000		
				<b>Total</b>	

Advance: See bottom of p.1

Business purpose of the trip \ expense

\_\_\_\_\_

Destination or cities visited: \_\_\_\_\_

Departure date: \_\_\_\_\_ Departure time: \_\_\_\_\_

Return, or date of last expense: \_\_\_\_\_ Return time: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

Signatures and Approvals:

Person incurring expense signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_  
(always required)

Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_  
(always required)

Budget Manager \ PI: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_  
(PI signature required for grants)

Dean \ VP: \_\_\_\_\_ Date: \_\_\_\_\_  
(if required)



Voucher



# Brandeis University Petty Cash Request

Petty cash is for reimbursement of small expenses (under \$100) incurred by Brandeis University employees or students. Consult Business Expense Policy for allowable expenses. Expenses involving overnight travel will be reimbursed by check, not petty cash. Please use 'Business Expense and \ or Travel Report' form to claim reimbursement for overnight travel and submit to Accounts Payable. Please attach original receipts for expenses greater than \$25.

Cashier will not honor multiple petty cash requests for one person if they exceed \$100.

**Cashier's office is located in the Bernstein-Marcus building and is open on weekdays from 9:00 AM to 4:30 PM.**

Today's Date \_\_\_\_\_ Prepared By \_\_\_\_\_ Ext. \_\_\_\_\_

Please reimburse (person's name) \_\_\_\_\_ Ext. \_\_\_\_\_

Department Name and mailstop \_\_\_\_\_ MS. \_\_\_\_\_

Individual is a  Faculty member  Staff person  Graduate student  Undergrad Student

Expense is for  Meal or food items  Travel  Office supplies  other

Details of expense \* \_\_\_\_\_

For local travel in personal car: Origin city \_\_\_\_\_ Destination city \_\_\_\_\_

Miles \_\_\_\_\_ \* Rate per Mile \_\_\_\_\_ = \$ \_\_\_\_\_

Chart string that will be charged:

Account (4)	Fund (2)	DeptID (5)	Program (5)	Project/Grant (9,6)	Amount
<b>Total:</b>					

Signature of person that incurred the expense: \_\_\_\_\_

## Approvals

**Supervisor** (always required) \_\_\_\_\_ Date \_\_\_\_\_ Ext. \_\_\_\_\_

**Budget Manager** (for non-grant funding) **or PI** (for grant funded expenses) Date \_\_\_\_\_ Ext. \_\_\_\_\_

**Pick Up** Print name of person picking up the cash: \_\_\_\_\_

Signature of person picking up the cash: Sign in front of cashier \_\_\_\_\_ Date \_\_\_\_\_

\* Details of expense: For meals: document the purpose of the meeting/meal and include a list of attendees (or a number if more than 10). Office supplies and other: list the items purchased.

### Useful account codes and descriptions:

7355 - Travel Domestic

7361 - Off-Campus Meals & Events;

7367 - Meetings/Meals on-Campus;

7101 - Classroom & Academic Supplies

7105 - Office Supplies