

SUMMARY TABLE OF EXPENSES/PAYMENT REQUESTS

This table contains a list of various expense types and the documentation needed to process a payment for the expense. This is not an all inclusive list, if you do not see your expense listed below and need further clarification, please contact Accounting Services with any questions you may have regarding your purchase. All purchases of goods/services for the University should have a business purpose documenting the "Who, What, When, Where, & Why" of the purchase.

Expense Type	Accepted Payment Process	Needed Documentation	Comments
Awards/Prizes	Electronic	<ul style="list-style-type: none"> ♦ Purpose of the Award/Prize ♦ Name & home address of the recipient ♦ Last four digits of the SS# of the recipient or the emplid 	<p>All awards to employees are subject to tax withholding and should be processed through the Payroll Office.</p> <p>Awards to UND students that are considered financial assistance should be processed through the Student Financial Aid Office.</p>
Bookstore Purchases	PCard	Receipt attached to Monthly Statement of Account	<p>Allowable items for purchase from the UND Bookstore</p> <ul style="list-style-type: none"> ♦ Office Supplies/Reference material ♦ Books for academic/research areas ♦ Minor equipment <p>Personal items such as candy, greeting cards, gifts, etc. are not allowed</p>
Cell Phones	Please review the University Cell Phone policy before making any purchase of a cellular phone		
Consultants	Electronic Purchase Order	Original Invoice and/or Receipts	<p>Consultants may be paid for their services and/or travel expenses. All contracts need to be approved by UND General Counsel or the preapproved Consultant Agreement located on the Purchasing webpage should be used.</p> <p>http://und.edu/finance-operations/purchasing/forms.cfm</p>
Equipment	Electronic PCard Purchase Order	Original invoice	<p>In accordance with NDCC 44-04-07, each institution is required to maintain an inventory of equipment and furniture. For further clarification on equipment purchases, please see the Asset Management web page.</p> <p>http://und.edu/finance-operations/asset-management/</p>
Gift Cards	N/A	N/A	Gift cards are not an allowable purchase
Gifts	N/A	N/A	Gifts are not an allowable purchase
Guest Speakers	Electronic Purchase Order	Original Invoice and/or Receipts	<p>Guest Speakers may be paid for their services and/or travel expenses. A Guest Speaker Contract is available on the Purchasing webpage. If any other contract is used, it must be approved by UND General Counsel.</p> <p>http://und.edu/finance-operations/purchasing/forms.cfm</p>
Licenses	Electronic	<p>Original invoice</p> <p>Copy of one of the following:</p> <ul style="list-style-type: none"> ♦ Staff Position Requisition ♦ Request to Recruit ♦ Position Description 	<p>Per UND policy, Payment for professional licenses related to an individual's employment is allowable if the license is required or preferred on the Staff Position Requisition form or Faculty Request to Recruit form; included in the Position Description; or adds value to the quality of instruction, research, or services to students and/or the University. Grants, cooperative agreements, and contracts normally do not allow these expenditures</p>
Maintenance Agreements	Electronic Purchase Order		Maintenance agreements should be approved by Purchasing and not be more than one year unless significant savings can be documented.
Membership Dues	Electronic PCard	<p>Original Invoice</p> <p>Statement of justification containing:</p> <ul style="list-style-type: none"> ♦ the business purpose ♦ why it is required ♦ the benefit to the University 	<p>Per UND policy Membership Dues (2.6), memberships in professional organizations or service clubs that benefit the University may be purchased. The membership should not extend beyond 12 months unless significant cost savings is documented. Please reference the policy for further clarification.</p>

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Payment for Services	Electronic Purchase Order	Original invoice	<p>All payment for services where an employer/employee relationship exists will be processed through Payroll.</p> <p>Payment to individuals for services such as a guest speaker, discussion leader, etc. may be processed through Accounting Services provided:</p> <ul style="list-style-type: none"> ♦ Individual is not currently employed by the University ♦ Individual has not been an employee of the University during the previous calendar year. <p>Please use Determination of Worker Status form at to determine if an employer-employee relationship exists.</p> <p>http://www.und.edu/dept/accounts/documents/Determination%20of%20Worker%20Status--Final%20Reader.pdf</p>
Petty Cash/Till Funds	Electronic	Requests to establish a Petty Cash or Till Fund must first be submitted to Internal Auditing for approval.	Contact the Internal Auditing department with any additional questions regarding Till Funds/Petty Cash.
Postage	Electronic	Justification for purchase of postage	Campus Postal is our first resource for mailing/shipping from the University of North Dakota. If Campus Postal does not meet the needs of a department, justification needs to be documented.
Research Subjects / Participation Fees	Electronic	<ul style="list-style-type: none"> ♦ Name of the Research Subject ♦ Emplid or last four digits of SS# ♦ Home address ♦ Dollar amount paid to the research subject ♦ Signature of the research subject acknowledging receipt of funds 	<p>Preferred process to pay research subjects is via the electronic payment process AFTER the participation is complete.</p> <p>If a cash advance is requested, the cash limit is \$500 per advance.</p> <p>Receipts for the advance need to be returned to Accounting Services within 3 months of the advance.</p> <p>If the entire advance is not spent within the 3 months, the remaining cash needs to be deposited back into the fund the advance was paid from.</p> <p>A new advance will not be issued until all documentation for previous advances has been submitted.</p> <p>Any cash lost or unaccounted for will need to be paid back with personal funds.</p>
Recruitment of Employees	Electronic	<ul style="list-style-type: none"> ♦ Original receipts for transportation and lodging ♦ Last four digits of SSN 	Recruitment expenses may be reimbursed to a prospective candidate - not to exceed the received amount for transportation, lodging, and per diem
Scholarships	N/A	N/A	Under University Policy, all scholarships, stipends, and fellowship payments should be processed through the Student Financial Aid Office.
Software	Electronic PCard Purchase Order	Original Invoice	Software purchases in excess of \$5000 must be approved the CIO Office
Supplies	Electronic PCard	Original Invoice	Various supply account codes are available. Please choose the one that best describes your purchase when coding the expenditure.