1 Policy and Guiding Principles

As a non-profit organization defined under Section 501(c) (3) of the Internal Revenue Code, Messiah College is committed to using institutional funds in a prudent manner. Substantiation of the disbursement of funds provided by private gifts and grants is kept on file for review by donors and auditors. Payments to suppliers and/or reimbursements to employees are processed in accordance with the College’s accountable plan.

This Messiah College Expenditure Policy is intended to be an “accountable plan” in accordance with IRS provisions specified in IRS Publication 463 and summarized below.

Accountable Plan: An accountable plan is a reimbursement arrangement that meets three criteria.

1. Expenses must have a business connection. You must have paid or incurred reimbursable expenses while performing your duties as an employee of Messiah College.
2. You must adequately account to Messiah College for these expenses within a reasonable period of time.
3. You must return any unused travel advance within a reasonable period of time.

Reasonable Period of Time: The definition of a reasonable period of time depends on the facts and circumstances of the situation. Refer to Section 5.2, Methods to Initiate Payment, for specific timing. However, regardless of the circumstances, actions that take place within the following time frames will be treated as occurring within a reasonable period of time:

- Adequately account for expenses within 30 days after the expenses were paid or within 30 days of returning if expenses involve travel.
- Funds from a travel advance not used during travel must be returned to the Falcon Exchange no later than the 4th business day of the month following travel.

If the employee reimbursement request meets the criteria for an accountable plan as outlined above, the College is not required to include advances or reimbursements in the employee’s taxable income.
Knowledge of this Policy and Other Relevant Policies

All employees, institutional budget managers, supervisors, Accounting Services, Accounts Payable, and Procurement Services should have knowledge of this policy. Employees using college funds should review the following additional policies.

- Purchasing Policy
- Purchasing Card Policy (P-Card)
- Contract Authorization Policy (available on FALCONlink)

Responsibilities

This policy applies to employees and other persons seeking reimbursement from the College regardless of the source of funding. The policy is intended to cover foreign and domestic travel as well as other business expenses incurred on behalf of the College. Responsibilities related to or reimbursement or expenses include the following:

Employees:

- Understand what constitutes an acceptable expenditure to a supplier or reimbursement to an employee by Messiah College
- Understand the requirements of proper documentation and procedures for requesting payment to a supplier or reimbursement to an employee

Institutional Budget Managers and Supervisors:

- Determine if a request for payment to a supplier or reimbursement to an employee is reasonable and appropriate and consistent with the Expenditure Policy.
- Determine if the expense is allowed by the funding source (if grant funded) and per Expenditure Policy.
- Ensure appropriate expense coding (organization, account and/or activity code). Expenses should always be coded to the account that best describes the activity regardless of where a budget may reside.
  Please reference the Expense Account Listing, available on FALCONlink.

Procurement Services:

- Assist employees in securing goods and services. Develop business relationships with suppliers to negotiate discounted pricing.
- Process requisitions in accordance with expenditure policy processing guidelines.
- Audit transactions for compliance.
- Develop policies guiding appropriate procurement of goods and services.

Accounts Payable Services:

- Process payments for purchase orders and employee reimbursements.
- Facilitate related tax and withholding information and reporting.
- Review expense reimbursements in accordance with expenditure policy.
Falcon Exchange:

- Process travel advance requests in accordance with expenditure policy.

Financial Services:

- Develop policies guiding accounting and external reporting in compliance with industry rules and regulations
- Audit transactions for compliance

4 Definitions

Agency funds: These funds establish a fiduciary relationship between an institution and another organization. (All Funds listed under fund type 83-Agency Funds.)

Conference or workshop: Organized training sponsored by the college which includes nonemployees. Generally, a registration fee is charged to the attendees.

Departmental meeting: Regularly scheduled staff, faculty, student government or other student group meeting.

Employee working meal: Working meals funded by the College should be infrequent. Attendance must be required and have a clear business purpose as documented in the meeting agenda. The meal is usually served at a College location.

Gratuity: An amount paid over and above the price of the meal in recognition of the service received.

Honorarium: An honorarium payment is a payment given to an individual as a token of appreciation for services for which fees are not legally or traditionally required. An honorarium is given for voluntarily performed service which is outside the scope of the employee's normal job duties. Honorariums may include, but are not limited to, such items as: guest lecturing, performing (e.g., voice or instrumental) at a special event, participating in an educational event (e.g., work at a college-hosted conference) and other similar items.

Hosting: The College or an employee serves as host for official guests of the institution. Some hosting is considered “public relations”.

Institutional funds: All funds available to the college received from internal and external sources. The only exclusion is agency funds.

Light refreshments: Beverages such as coffee, tea, bottled water, juice, soda. Food items such as fruit, cookies, pastries, chips, etc. are also considered refreshments when not served as part of a meal.

Meal: Food and beverages provided at breakfast, lunch, or dinner. A meal does not include alcoholic beverages.

Official guests: An official guest is a person, not an employee of Messiah College, invited to a College facility or function for a specific purpose that benefits the institutional mission. Official guests include,
but are not limited to, candidates to fill positions, dignitaries, guest speakers, prospective students, and donors of time, services, information, funds, or property.

Documentation: Documentary evidence (i.e. invoice, itemized receipt) is transactional support provided by a third party. Further, documentary evidence itemizes goods received and the cost of each individual item. A “tear tag” showing only the total charge does not provide adequate support and does not meet the criteria of an accountable plan. Credit card charge slips can be used only if they provide the detailed itemization to qualify as a receipt. Supporting documentation is required for reimbursement.

Recognition event: This event formally recognizes volunteers or students for a specific accomplishment. This does not include retirement events/celebrations or other employee recognition.

Training event: Formal training (dissemination of information) to employees or volunteers and the location is away from the place where the employee normally performs his/her work.

Unit or departmental staff retreat: A staff retreat has a written agenda with a clear business purpose, list of attendees with departmental affiliation and is held away from the normal work location.

5 Guidelines

5.1 Documentation

Employees are required to provide appropriate accounting and budgeting approvals by submission of proper forms along with documentary evidence. Supporting documentation is required for all payments or reimbursements. Scans of original source documents are acceptable. Every effort should be made to obtain an invoice or itemized receipt. If this is not possible, alternative supporting documentary evidence should be submitted noting the reason a receipt was not available and the nature of the items purchased. In these cases, use the [Missing Receipt Form](#) which specifies the expense details and is signed by the employee.

Where a vendor has not provided an invoice, documentary evidence must be submitted. Per the accountable plan requirements, a payment or reimbursement request must include the following components:

- **Who**: This is understood to be the employee. If a purchase was made for someone other than the employee, that information should be provided.
- **What**: was the product or service purchased?
- **When**: Date of purchase should be provided; however, when travel is involved, dates of travel should be stated.
- **Where**: This is the name of the supplier. If traveling, the destination of travel should also be included.
- **Why**: What was the business purpose of expense or event?

The above information is required whether paying a supplier directly, requesting a personal reimbursement or processing an internal charge from the College’s catering or dining food services. An announcement or agenda may be substituted for individual names when paying expenses for a large group gathering.
5.2 Methods to Initiate Payment

5.2.1 Purchase Order: Procurement Services has established General Guidelines for appropriate use of purchase orders.

5.2.2 Purchasing Card: Procurement Services has established General Guidelines for appropriate use of purchasing cards.

5.2.3 Reimbursement: An employee should make payment with personal funds and request reimbursement from the College only if a College-issued purchasing card or check cannot be used. A reimbursement request should be submitted with documentary evidence attached within the time frames noted in the accountable plan requirements in Section 1. Reimbursement for travel expenses will be made only after travel has been completed and proper documentation shows proof of travel.

5.2.4 Internal Charge: Charges incurred will be directly applied via accounting practices when departments use the College’s Dining Services, Conference Services, College Press, Fleet Services, hospitality cards or the Campus Store.

5.2.5 Petty Cash: In order to establish a petty cash system, departments must be pre-approved by Financial Services. These systems are reviewed by the Financial Services and must follow proper cash handling procedures. The Cash Drawer and Petty Cash Request Form can be found on FALCONlink.

5.2.6 Travel Advance: A travel advance is money issued to an employee in advance of approved College travel. Due to the availability of purchasing cards (P-Cards) and purchase orders, travel advances are intended to be limited in use. The Travel Advance Request Form is available on FALCONlink.

5.3 Approvals

- Expenditures will be approved in accordance with the thresholds specified in the Contract Authorization Policy, found on FALCONlink.
- Expenditures must be approved by the institutional budget manager of the department/organization where the expense is allocated.
- Budget Managers and Supervisors should review instances where they have delegated their approving authority and keep this information current with the Division of Finance and Planning so work flows can be updated.

5.4 Payment Schedule

- Accounts Payable runs payment processes once each week. Approved invoices are paid in accordance with supplier terms and due dates.
- Expense reimbursements approved by noon on Tuesday will be processed in the payment run of the same week. Those received after Tuesday at noon will be processed the following week. Reimbursements are paid via direct deposit to the employee’s bank account.
6 Travel Expenses

6.1 General Travel Principles

6.1.1 Regardless of the method of payment, travel expenses must be approved by the budget manager whose budget will be charged for the travel. Prior to making travel arrangements, the employee and the budget manager should discuss costs and expectations for travel.

6.1.2 Employees must use their College-issued purchasing card for travel arrangements. This is critical to ensure that appropriate insurance is in place when traveling.

6.1.3 Reimbursements related to travel expenses will be made only after travel has been completed and proper documentation shows proof of travel.

6.1.4 Employees must use the least expensive mode and route of transportation that is both reasonable and available. The employee will be responsible for the difference in cost should she/he choose a more expensive mode or route of travel.

6.1.5 Reservations: Travelers should make reservations as early as possible to take advantage of advance purchase discounts.

6.1.6 Preferred Travel Agency: Employees are encouraged, but not required, to use the College’s Preferred Travel Agency, especially if the travel arrangements have the possibility of being changed or cancelled.

6.1.7 Other Travel Arrangements: Online travel services may be used if rates are economical. Travelers should understand refund and reservation change fees from online travel agencies.

6.1.8 Trip cancellation insurance will not be paid for or reimbursed by the College.

6.1.9 Schedule Changes: It is the employee’s responsibility to cancel reservations (ex. hotel, airfare) when a trip is cancelled or rescheduled. Expenses related to changes in travel plans caused by family emergencies must be documented and approved by the employee’s supervisor. Employees are responsible for ensuring credit vouchers issued are used for future business purposes. Supervisors are accountable to ensure travel by employees is for business purposes.

6.1.10 Upgrades: The costs for upgraded seats, vehicles, rooms, etc. will not be paid for or reimbursed by the College. If an employee wishes to upgrade, she/he is responsible for paying the difference between the standard and upgraded costs. Exceptions to this policy must be approved, in writing, by the employee’s budget manager.

6.1.11 Travel Rewards:

- Airline mileage, free car rentals, free hotel stays, etc. earned by the employee in the conduct of College business must not influence supplier selection.
- Whenever possible, travel rewards earned through the conduct of College business should be used for future College travel.
- The College does not purchase travel rewards or vouchers from employees.

6.1.11 Employees are not permitted to travel to countries with travel warnings unless Messiah’s Risk Management Committee grants an exception.
6.2 Air Travel

6.2.1 Documentation: The employee must provide airline confirmation/itinerary showing the date, destination and cost of the ticket as proof of travel.

6.2.2 The College will pay for a reserved seat in the main cabin for air travel. If an employee wishes to upgrade, he/she is responsible for paying the difference between the standard and upgraded costs.

6.2.3 Insurance: Flight insurance is covered under the College’s standard life insurance policy when traveling on College business. Additional flight insurance coverage purchased by the employee will not be paid for or reimbursed by the College.

6.3 Travel by Car/Van

6.3.1 The total transportation expense for use of a car/van should not exceed the comparable cost of air fare for the same trip.

6.3.2 Employees must use a pool vehicle when available.
- When a pool vehicle is not available, employees should choose the most cost-effective alternate option available.
- A personal vehicle should be used only if it is the most cost effective option and the employee understands he/she assumes primary liability for insurance.
- An employee who uses a personal vehicle when a more cost-effective option was available will not be reimbursed for mileage.
- The Vehicle Selection Worksheet will help employees easily determine the most cost effective option available.

Exceptions:
- A personal vehicle can be used for travel of less than 60 miles round trip. Employee assumes primary liability for insurance when using a personal vehicle.
- College pool vehicles should not be used if the vehicle will be left unused in a parking lot for more than 24 hours while traveling.

6.3.3 Insurance Requirements for Rental Vehicles

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Rental Location</th>
<th>Liability Insurance</th>
<th>Additional Information</th>
<th>Collision Damage Insurance</th>
</tr>
</thead>
<tbody>
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<td>NO</td>
<td></td>
<td>NO</td>
</tr>
<tr>
<td>12/15-Passenger Van</td>
<td>USA</td>
<td>NO</td>
<td></td>
<td>YES*</td>
</tr>
<tr>
<td>Car</td>
<td>Canada/Mexico</td>
<td>-</td>
<td>Contact Office of VP of Operations</td>
<td>-</td>
</tr>
<tr>
<td>12/15-Passenger Van</td>
<td>Canada/Mexico</td>
<td>-</td>
<td>Contact Office of VP of Operations</td>
<td>-</td>
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<tr>
<td>Car</td>
<td>Outside North America</td>
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<td></td>
<td>YES</td>
</tr>
<tr>
<td>15-Passenger Van</td>
<td>Outside North America</td>
<td>YES</td>
<td></td>
<td>YES</td>
</tr>
</tbody>
</table>

* When renting a 15 passenger van, the collision damage insurance must be purchased.
Direct questions to the Office of the VP of Operations.
There are three methods for traveling by car/van. The appropriate method for a particular trip depends on the number of miles to be traveled and the length of the trip.

**Pool Vehicles:**

- Pool vehicles must be used whenever available. (Note exceptions above.)
- Owned by the College
- College insurance is primary
- Paid for with an interdepartmental charge at the established per mile rate
- Available on a first come, first served basis to employees and students who have passed the approved driver training provided by the College
- Fuel must be purchased with the fleet card provided when the vehicle is picked up

**Personal Use of College Owned Vehicles:** Personal use of College owned vehicles is prohibited as per the [Vehicle Management Policy](#).

**Rental Vehicles:** Rental vehicles are most economical for trips when a pool vehicle is not available and the distance traveled will average greater than 100 miles/day – Car, or 150 miles/day – Minivan.

The College has established negotiated rates with our preferred rental vehicle supplier that should meet the needs of most employees. In order to streamline the rental process, upon request the preferred rental vehicle supplier will deliver and pick up rental vehicles to/from campus.

- Must be rented from the College’s preferred rental vehicle supplier whenever possible
- College insurance/Visa Card insurance is primary – insurance requirements in Section 6.3.3
- **Must be paid for using a College-issued Visa Card to ensure appropriate rental insurances, as noted in Section 6.3.3, are in place.**
- Available to employees and students who have passed the approved driver training provided by the College
- Vehicle rental costs, including fuel and appropriate rental insurance, as noted in Section 6.3.3, are valid expenses when a rental vehicle is necessary
- Fuel for rental vehicles can be purchased with the College-issued Visa card.

**Personal Vehicle:** Personal vehicles are most economical when a pool vehicle is not available and the distance traveled will average less than 100 miles/day - Car, or 150 miles/day - Minivan. Personal 15-passenger vans may not be used for College business.

An employee who uses a personal vehicle when a more cost-effective option was available will not be reimbursed for mileage.

- Employee-owned vehicle
- Employee insurance is primary
- Employees reimbursed at a per mile rate which is intended to cover all costs of operation, no additional reimbursement for fuel or repairs will be made
- Fuel should never be paid for using a College-issued Visa card
- Employees who do not want to assume primary liability for insurance may use a rental vehicle if a pool vehicle is not available.
Documentary evidence of mileage travelled in a personal vehicle is required. Acceptable options include:

- Printout from an internet mapping site noting the beginning and ending locations and the total miles traveled
- Travel log noting date, beginning and ending locations and total miles travelled
- Odometer readings

**Evidence of Pool Vehicle Request:** The email received from Fleet Services noting that a pool vehicle was not available must be attached to requests for mileage reimbursement. This does not apply to situations noted as exceptions above.

**Evidence of Rental Vehicle Request:** If traveling an average of greater than 100 miles per day in a personal vehicle, evidence of declined pool vehicle request and declined rental vehicle request must be attached to requests for mileage reimbursement. This does not apply to situations noted as exceptions above.

**Miles Excluded from Reimbursement:** The roundtrip mileage an employee commutes from home to the College on a daily basis is a personal expense and not reimbursable by the College. When requesting reimbursement for miles traveled in a personal vehicle, if leaving from home, the round-trip miles attributed the employee’s standard commute must be deducted from the total miles requested for reimbursement. If leaving from the College, no deduction of miles is necessary.

### 6.4 Other Transportation

**6.4.1 Rail Travel** is an acceptable form of travel. Refer to general guidelines for proper use.

**6.4.2 Taxi, Limousine, and Private Car Service:** Reasonable charges for taxis, limousines and private car services are permitted from the College or from home to the airport or train station and vice versa. Options may include hotel or airport shuttles, private car services (Uber, Lyft, etc.), taxis, and rental cars.

**6.4.3 Personal Vehicle:** If an employee is driven to and from the airport or train station by a relative or friend, mileage reimbursement to the employee is allowed.

### 6.5 Travel Related Business Meals

Meals for employees who are traveling overnight for College business are acceptable expenditures and should be paid using College funds. Payment or reimbursement is made based on reasonable and actual expenses, however actual expenses should not exceed the following:

**Meal Expense Guidelines (including gratuity):**

- Breakfast - $10
- Lunch - $15
- Dinner - $25

If an employee is not traveling overnight, some meals may be reimbursable at the discretion of the budget manager.
6.6 Special Funding for Travel

Travel funded by a sponsored grant or contract must receive approval from the designated person(s) responsible for grant compliance prior to making any travel arrangements. This will ensure that the travel arrangements are in compliance with the requirements of the grant contract or authorizing agency.

6.7 Extension of Travel for Personal Use

If an employee extends travel for personal reasons, he/she must pay the difference between the total cost and the cost that would have been incurred solely for business purposes.

6.8 Spouse and Dependent Travel

The College does not pay or reimburse for travel expenses of nonemployee spouses or dependents who accompany College employees on official travel. In circumstances that require the presence of a spouse or dependent, travel expenses will be approved in writing by the senior administrator of the employee (VP/Provost, President, or Board of Trustees). According to IRS regulations, the amount paid by College funds on behalf of the spouse or dependent who is not otherwise serving in a business capacity during the travel is required to be added to the employee’s taxable wages as a benefit. A full reconciliation of the travel expenses related to the spouse or dependent is required by using the **Travel Expense Reporting for Spouse & Dependents of Employees Form**, available on **FALCONlink**, and must be submitted to the Payroll Office within 15 days of returning from the trip.

6.9 Other Reimbursable Travel Expenses

Other travel expenses that can be paid using institutional funds include:
- Air freight and overnight delivery of materials needed for an event
- Tolls
- Parking
- Tips (baggage handling, concierge, etc.)
- Hotel internet access if access is required for the employee’s job responsibilities
- Food service tips and gratuities, not to exceed 20%. The 20% limit does not apply when the establishment adds a service charge for larger groups in lieu of gratuity
- Dry cleaning and laundry expenses if the traveler is out of the office for five consecutive days or when travel days are added in emergency situations

6.10 Other Non-reimbursable Travel Expenses

Travel expenses not reimbursable include:
- Fines issued by law enforcement officials
- Parking tickets and EZ Pass violations
- Vehicle towing charges
- Damages to personal autos for any reason
- Insurance claim deductibles
- Loss of luggage, clothing, or other personal items
7 Lodging

A single room should be booked for hotel stays. When two or more employees are traveling together, each is entitled to their own room. When lodging is shared, the College will pay for the employee’s share of the cost. When an employee attends a conference at a hotel, the cost of accommodations at that hotel, are paid for by the College. Costs to upgrade rooms will not be paid for or reimbursed by the College.

8 Registrations

Registration fees for conventions, workshops or official meetings should be paid with the employee’s purchasing card.

9 Hospitality and Non-travel Meals and Refreshments

9.1 Employee Non-travel Meals and Refreshments

Institutional funds may be used for employee non-travel meals and refreshments under the following circumstances:

9.1.1 Employee is hosting an official guest whose visit provides a clear benefit to the institution.

9.1.2 Messiah College employee functions may include refreshments provided by Dining Services if the following circumstances apply:

- Employee working meal with a documented agenda OR
- Monthly meeting of the School Dean with all faculty OR
- Community of Educators (COE) Senate meeting with a documented agenda OR
- Ranked Faculty meeting with a documented agenda OR
- The meeting lasts longer than 90 minutes and is defined as one of the following:
  - an employee training session or a workshop
  - a departmental staff retreat
  - a conference

An interdepartmental charge will apply for services provided.

Institutional funds cannot be used to pay for meals or refreshments for department social activities such as celebrating holidays, birthdays, et cetera.

Hospitality funds are sometimes provided to faculty and administrators on their ID cards or hospitality cards for meals relating to student recruitment, mentoring, orientation, retention and education. Guidelines regarding proper documentation apply. The Provost’s office manages funds provided to faculty for this purpose. Please refer to their office for proper procedures and requirements of reporting.

Alcoholic Beverages: Alcoholic beverages are not allowable expenses. There may be rare occasions in business or social settings when alcohol can be a legitimate business expense. Employees should consult their senior administrator for advice.
9.2 Hosted Meals

The College or an employee, in the normal conduct of a program/activity, may serve as host for official guests of the College by paying for their meals when a clear benefit to the college exists and institutional approval processes are followed. Meals for an employee’s spouse may not be paid for using college funds except when required for college business.

9.3 Light Refreshments, Nonemployees

Institutional funds may be used to pay for light refreshments when served at volunteer appreciation, student and other focus groups, conference, workshop, student recruitment and similar official events which involve nonemployees.

9.4 On-Campus Food

For insurance liability reasons, on-campus events that involve refreshments being served to outside guests as described above are required to utilize the College Dining Catering Services. Please reference the Dining Services Catering Request available on FALCONlink.

9.5 Other Hospitality

**Entertainment Costs:** Costs for entertainment, including amusement, diversion, social activities and costs directly associated with such (meals, tickets to shows, sports events, transportation, and lodging) will not be paid using institutional funds. There are several exceptions:

- The event or activity is approved in a specific grant or contract.
- The event is primarily designed for students or the cultivation of donors, alumni or other key constituencies and attendance by employees is a part of their job duties.
- The activity is part of athletic travel and cost is allowed per appropriate athletic association guidelines.
- The event/activity is organized or sponsored by Human Resources or the President.

10 Expenses Not Allowed

10.1 Flowers: Flowers, house plants or flower arrangements for offices or as donations or gifts to employees are not permitted. Plants for public lobby or reception areas are managed by Grounds Services.

10.2 Charitable donations (not in exchange for services) to/for any individual or organization: Rare exceptions for gifts of cash may be approved by the President. Gifts of goods or services may be approved by the President, Provost or a Vice President.

10.3 Miscellaneous Supplies: Except as provided for by Dining Services in designated break rooms and by Health Services, miscellaneous items for faculty, staff or student personal use, such as break time coffee, tea, soda, snacks, candies, over the counter medications, et cetera cannot be paid for using institutional funds.
10.4 Political expenses: IRS regulations clearly state that tax-exempt section 501 (c) (3) organizations are prohibited from participating in or intervening in, any political campaign on behalf of (or in opposition to) any candidate for public office. Therefore, expenditure of College funds that in any way advocates, or could reasonably be perceived to advocate (or voice opposition to) a political party or candidate for elected office, is expressly prohibited.

10.5 Gift Cards: Gift cards for employees, students, or non-employees may not be purchased with institutional funds.

10.5.1 Exceptions:
- With approval from the budget manager, gift cards may be purchased as a prize for student or employee contests.
- Gift cards may be purchased for employee programs and events coordinated by the Office of Human Resources & Compliance.

10.5.2 Required Reporting: Gift cards presented to employees may be subject to federal, state, and local taxes. Employee gifts cards must be reported to the Payroll Office for consideration of tax implications via the Employee Gifts & Awards Payroll Reporting Form available on FALCONlink.

10.6 Employee Gifts: IRS publication 17 provides very specific guidance regarding taxable income or gifts given to employees which are paid for using institutional funds. Messiah College has taken the position that no employee gifts (either tangible or monetary, including externally issued gift cards) can be purchased using institutional funds.

10.6.1 Exceptions: Gifts given as part of a Human Resource-sponsored College-wide function or as part of a President or Vice President approved plan for employee recognition. Examples include, but are not limited to:
- Human Resources Employee Christmas Luncheon
- Human Resources Employee Service Awards Program
- Human Resources Performance Awards Program
- Other Human Resources Employee Events
- Retirement or farewell events for employees with more than 5 years of service
- Memorial flowers upon the death of an employee or an employee’s immediate family member
- Vice President approved functions for employee recognition or development

10.6.2 Required Reporting: Gifts presented to employees may be subject to federal, state, and local taxes. Employee gifts must be reported to the Payroll Office for consideration of tax implications via the Employee Gifts & Awards Payroll Reporting Form available on FALCONlink.

10.7 Other Expenses: Use of College funds to purchase items not consistent with Messiah’s core values and mission such as weapons, lottery and gambling and tobacco products are not permitted.
11 Cell Phones

**Cell Phones**: Please reference the **Cell Phone Policy** located on [FALCONlink](https://www.falconlink.com). Cell phones that are purchased for institutional use and are not assigned to an employee must be purchased through the IT department.

12 Electronic Devices

12.1 **Hardware Purchases**: All electronic devices such as, but not limited to, computers, IPADS, external hard drives, including thumb and flip drives are required to be purchased through the IT department so that proper security features can be added to the hardware to protect College owned data. Cell phone/smartphone purchases must follow the **Cell Phone Policy** available on [FALCONlink](https://www.falconlink.com). For purposes of this policy, cell phones/smartphones are not considered electronic device hardware purchases.

12.2 **Ownership and Funding**: All electronic devices purchased with Messiah College funds are the property of Messiah College and must be returned to the College when a person is no longer an employee or employed in a position that requires the use of the electronic device. Messiah College funding sources include departmental operating and non-operating budgets, gifts and grants, and IT departmental funds.

12.2.1 **Exception**: Hardware that is purchased with Provost dedicated Faculty Development Funds must be purchased through the IT department, but is considered personal property of the faculty member. However, if a faculty member leaves the College’s employment within three (3) months of purchasing an electronic device they will be required to either return the product or reimburse the College for the full price of the hardware purchase as well as the purchase of programs and/or “apps” associated with the device purchased.

12.3 **Software Programs**: Software programs are permitted to be purchased with College funds if there is a bona fide business related need for the program. Software program purchases are required to be purchased in consultation with the IT department. Software contracts must be approved and signed by the CIO or designee. The College will not be held liable for software program contracts signed by unauthorized employees.

12.4 **“Apps”**: “Apps” for I-pads are permitted to be purchased using College funds if the “app” is business related. All “app” purchases are required by IRS regulations to be documented for business use.

13 Printing and Photocopying

13.1 **College Press**: All printing, copying and mailing on behalf of Messiah College must be purchased through the Messiah College Press and Postal Services. Printing and copying related to educational materials such as course packs and lab manuals are first managed by Learning Technology Services, a department of Information Technology, to secure necessary copyrights and subsequently processed by Messiah College Press and Postal Services.

13.2 **Personal Use**: College printers, photo copiers and other office equipment are provided to employees for the conduct of College business. Personal use should be limited and employees should reimburse the institution. [Reimbursements](https://www.falconlink.com) to the college for personal use can be made at the Falcon Exchange. Discounted prices are available with the use of your Falcon Card at all photocopy machines equipped with a card reader.
14 Memberships and Subscriptions

The College will pay for an employee’s membership to a professional organization or subscription to a professional journal only when the membership or subscription is critical to the employee’s job responsibilities at the College. Whenever feasible, memberships and subscriptions should be placed in the name of Messiah College, rather than the name of an individual employee. Memberships and subscriptions should be paid using the College’s purchasing card. In cases where the purchasing card is not accepted, a requisition should be entered in the institutional e-procurement system. Membership fees to stores are not an acceptable business expense unless the membership is in the name of the College and available for general use by employees of the College.

15 Honorariums

15.1 Honorariums paid to a Nonemployee
Honorariums are paid through Accounts Payable to facilitate reporting required by the IRS. If the nonemployee honorarium is $75.00 or less, the College will allow a non-cash gift to be given in lieu of payment. Non-cash gifts include items such as, but not limited to, books and Messiah clothing. Gift cards are considered a cash equivalent and may not be used.

15.2 Honorariums paid to Employees
Employee honorariums must be paid through payroll regardless of dollar amount. Non-cash gifts and gift cards of any kind may not be used.