

OPP Financial Policies

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Please find below OPP spending guidelines as well as related policies for daily business transactions.

Please make sure that spending **both** meets guidelines/policies and can be accommodated within your office's budget.

Business Meals*

- **Lunch** guideline \$15-45 per person (range is provided as a guide dependent on type of guests; student, staff, faculty).
- Occasional **breakfast** okay. Breakfast up to \$25 per person.
- Occasional **dinner** okay. Dinner up to \$100 per person (inclusive of alcohol, tax and tip), alcohol kept to a minimum per University policy.

*Guidelines for meals related to fundraising and international travel are handled differently, on a case-by-case basis

*Tips should not exceed 20%

****Individuals will be held responsible for expenses in excess of these amounts****

Social Events/Entertainment

- **Occasional celebratory events** okay (i.e. employee achievement/recognition/farewell/morale building events): guideline of \$5-25 per person, total budget not to exceed \$100 per staff person per year (range is provided as a guide dependent on seniority/length of service).
- **VIP events:** up to \$125 per person (inclusive of alcohol, tax and tip) but should be discussed prior to the event with the OPP Finance and Administration Office to ensure that spending is appropriate for event and guests.

Corporate Card and Out of Pocket Business Expenses

- The Corporate card is the primary payment method for travel expenses incurred by Harvard employees. Paid employees who take at least three business trips per year and/or incur entertainment expenses of \$5,000 or more per year are strongly encouraged to apply for a Harvard Travel and Entertainment Card.
- Corporate card payments must be reported and submitted in Concur no later than **30 days** after the date of transaction. After this, late fees will be incurred. Please note that per University policy, cardholders are personally responsible for late payment fees.
- Out of pocket reimbursements must be reported and submitted in Concur no later than **60 days** after the date of transaction.
- Requests received between **91 and 182 days** must be accompanied by a signed letter of exception from **Patricia Harrington** and will be treated as income and processed as additional pay through Payroll (with tax implications).
- Requests submitted **after 183 days** CANNOT be reimbursed per IRS policy.
- OPP requires itemized receipts for ALL purchases of restaurant meals, expenses paid out of pocket (cash or a personal card), and purchases made on federal or sponsored funds, regardless of amount.
- Itemized receipts are not required for expenses that meet ALL of the following criteria:
 - are less than \$75, AND
 - made on Harvard PCard or Corporate Card, AND
 - are NOT for a meal at a restaurant.

PCard

- The PCard is the preferred method of payment for high-volume, low-dollar-amount purchases such as supplies, books, and subscriptions.

- All original receipts must be retained
- The PCard should NOT be used for the following:
 - a) The purchase of personal items
 - b) Cell phone, smartphone, cable TV, or home internet charges
 - c) Travel-related expenses, including Rental cars or Zipcars (*except taxis, rideshares, or public transportation in Boston & Cambridge*)
 - e) Entertainment-related expenses outside of the Boston/Cambridge area
 - f) Gift certificates or gift cards
 - g) Gifts equal to or greater than \$100

Travel

- Please refer to Harvard's travel policy: <https://policies.fad.harvard.edu/pages/travel-0>.
- Requests for payment of conference related travel expenses must be accompanied by a conference agenda.
- Use of private car service is not permitted, although regular rate rideshares (Uber, Lyft, etc) are permitted.
- **Incidental meal expenses** are those incurred by employees when dining alone on an out-of-town business. trip, and will be reimbursed on an actual and reasonable basis. Per IRS regulations, Harvard University does NOT reimburse individual meal expenses for one-day travel.
 - Incidental meal reimbursement guidelines:
 - Breakfast: up to \$20 per person
 - Lunch: up to \$25 per person
 - Dinner: up to \$50 per person

****Individuals will be held responsible for expenses in excess of these amounts****

Cell Phones/iPads/Related Accessories

- The Bring Your Own Device policy is in effect in CADM. Those who are eligible receive a \$50/month stipend through payroll. Please contact **Michael Picone** to obtain a request form.
- For those who already have Harvard owned cell phones:
 - Harvard contracts with Verizon Wireless and AT&T provide us with pooled plans at fixed rates. Any costs above those rates are subject to review and approval.
 - Switches to global plans for international travel should be requested through **Michael Picone** prior to the trip. **Michael** will review options/costs for global service and will address any information security issues with HUIT. OPP will cover reasonable costs for global service associated with business related use. Individuals may be held responsible for costs above and beyond.
 - Upgrades can be requested once every two years. OPP authorizes purchase of the introductory level phone, one standard case, and one additional charger (which can be a car charger). Please contact **Michael Picone** for details.
 - Any other accessories are a personal expense.
- Tablets (iPad etc.) continue to be ineligible.

Office Supplies

- Use **WB Mason** through B2P Suppliers portal as often as possible in order to take advantage of negotiated contract prices (items usually arrive next business day).
- Occasional purchases from Staples or other places in Harvard Square okay when need is more urgent.

Computers/Furniture

- Each staff member in OPP is issued one computer which is refreshed every three years. The computer can be a desktop or laptop. Laptops are for those with a need for mobility and are provided with a docking station for office use.

- There are some occasions where there is a need for a staff member to have more than one machine; requests for this exception should be directed to **Michael Picone**.
- Requests to buy/lease new equipment should go through **Michael Picone**.
- All furniture purchases/office improvements must be submitted for review and approval. Please contact **Michael Picone**.

Contracts

Before entering into a contractual agreement with an individual or vendor, please contact **Sara Steinmetz**, who will work with HR/OGC/Strategic Procurement to ensure financial and other policy compliance. All contracts should be drawn up using the Harvard templates on the OGC website: <https://ogc.harvard.edu/pages/model-documents>

OPP Spending Cheat Sheet	
<u>Area</u>	<u>Do's and Don'ts</u>
Transaction processing	<p>DO provide a detailed business purpose for all financial transactions (who, what, why, when, where?)</p> <p>DO use object code 8450 (not eligible for federal reimbursement) for any alcohol purchases or celebratory related expenses (i.e. staff holiday celebration)</p> <p>DO make sure to turn in receipts for corporate cards, PCards, and reimbursements in a timely manner</p>
Celebratory events & gifts	<p>DO NOT use Harvard money to pay for non-work related events: individual birthday celebrations, baby showers, wedding showers, housewarming (sympathy purchases okay)</p> <p>DO NOT spend over \$100 (inclusive of delivery charges) on gifts (including sympathy flowers) without receiving prior approval from Director of Finance and Administration (there are tax implications to the gift recipient for gifts of higher value)</p> <p>DO NOT purchase gift certificates of any amount (without prior approval from Director of Finance and Administration)—all gift certificates have a tax implication</p>
PCard	<p>DO NOT give your PCard to anyone else to use on your behalf</p> <p>DO NOT ask a vendor to split an order over two or more payments to avoid a single-purchase limit</p> <p>DO NOT use PCard for hotels, or restaurants associated with hotels (e.g., Henrietta's Table).</p> <p>DO NOT pay sales tax on any purchase (Harvard is tax-exempt). Tax exempt number can be found on the front of the PCard, tax exempt certificate can be found at: http://www.procurement.harvard.edu/secure/pdf/tax_forms/certificate_st_2.pdf</p> <p>DO NOT use the PCard for travel expenses/meals outside of the Boston/Cambridge area (Corporate card should be used for such expenses)</p>
Travel	<p>DO NOT purchase air travel beyond that which fits within your office's budget (even if using these guidelines for travel)</p>