



ST. JOHN'S UNIVERSITY

Business Expense Policies and Procedures Manual

Office of Business Affairs

Newman Hall

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This University Business Expense Policies and Procedures Manual documents the policies and procedures governing business related travel, entertainment and business expenses incurred by employees of St. John's University.

The purpose of establishing business travel policies and procedures is to provide guidelines for the reimbursement of reasonable travel and other business related expenses. Travel expenses incurred by University faculty, administrators and staff traveling on bona fide University business are reimbursable provided that they are necessary and reasonable.

The basic policy governing travel expense reimbursement at St. John's University is that an individual traveling on University business should neither gain nor lose personal funds because of an assignment requiring travel.

These policies have been created to ensure that University budgeted dollars are spent cost effectively, as well as to ensure institutional compliance with federal regulations under the Internal Revenue Code. The Office of Business Affairs and the Internal Audit Department monitor compliance with these policies. Failure to comply with these policies may create taxable income for the employee as defined by IRS regulations.

Knowingly submitting personal expenses for reimbursement to the University will result in appropriate disciplinary action.

Individuals, whose travel is funded by a grant or contract, must abide by the terms and conditions of the grant or contract as well as general University policies.

Individual University Departments may elect to establish more stringent guidelines in addition to the policies and procedures contained in this manual. All employees should become familiar with and comply with such policies.

Travel and Business expenses must be reported using the CONCUR T&E Reporting System within thirty (30) days after completion of travel or business expense. CONCUR is a Web based application which enables employee to electronically prepare and submit Travel and Business Expenses. Both a Concur Quick Reference and Quick Start guide can be found on the University Intranet sited under the heading "Employee Resources", sub heading "Business Affairs".

The policies and procedures contained in this manual will be monitored, reviewed and amended as needed to ensure that travel by St. John's University faculty, administrators and staff is conducted according to appropriate standards of accountability.

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I. BUSINESS TRAVEL AND ENTERTAINMENT POLICIES AND PROCEDURES.

Employees traveling on University related business have several options for making travel arrangements. Employees may:

- Utilize the travel services of Austin/Protravel, the University's preferred travel partner.
- Use the travel service provider of their choice.
- Book directly with the airlines.
- Purchase tickets via the Internet.

All travel (with the exception of day trips that will not incur air/rail and/or hotel charges) requires prior trip approval from the appropriate budget administrator, Vice President or Dean via the Concur T&E System.

A. Making Travel Arrangements via Austin/Protravel (a Protravel Int'l Company)

Austin/Protravel is a full-service travel agency that specializes in business travel and is the University's travel partner to deliver excellent foreign and domestic travel services. Austin/Protravel has negotiated contracts with a number of airlines and hotel chains to supply discounted fares and rates for University business travel. They can book and confirm all requests for air and rail travel as well as make hotel and automobile rental arrangements/reservations for you.

For their services, Austin/Protravel will add a processing fee per round trip airline and/or rail ticket booked through their agency. Austin/Protravel's Corporate Headquarters is located in Syosset, NY. To make travel arrangements, please call the University's account team at 516-465-1020 or 1-800-899-3117 (8:30 a.m. to 6:00 p.m. Monday thru Friday). For emergency assistance on weekends and late nights, please call Austin's After Hours Emergency Service at 1-800-858-6319 and use Code #SA9J0.

If you choose to utilize the services of Austin/Protravel, it is recommended that you maintain an up to date "Client Travel Profile". Please request this when calling Austin for the first time. You may also complete the Client Travel Profile online by clicking "Travel Profile" at the Austin/Protravel website www.austintravel.com.

Please be aware of the following procedures when arranging travel through Austin/Protravel:

Austin/Protravel can charge employees' airfare/rail fare to the University's Ghost Corporate Purchasing Card account, using the budget account number provided via

your Concur Pre Travel Approval Submission. An approved Concur Pre Travel submission must be received by Austin/Protravel before any ticket can be issued.

1. The airfare/rail fare charges will automatically be charged to the appropriate Banner account number in the month following the date the ticket is issued.
2. Employees may also opt to charge travel expenses to their Bank of America Purchasing Card (P-Card) or personal credit card. The Austin/Protravel invoice must be submitted along with all other receipts that accompany your CONCUR T&E submission. A credit card statement alone is not sufficient for reimbursement purposes.
3. Austin/Protravel will issue "electronic tickets". An electronic ticket will be issued unless restricted by the airline. The traveler can then check in at the departure gate and will receive their boarding pass at that time. Electronic ticketing has proved to reduce the need for documentation delivery and the risk of lost tickets.
4. Austin/Protravel is authorized to Federal Express or overnight ticket~~ONLY~~ for traveling groups of 10 or more people. Austin/Protravel is~~NOT AUTHORIZED~~ to Federal Express or overnight any travel documents for individual business travel. Any express delivery service request must be authorized and paid for by the employee using his/her own personal credit card and will not be reimbursed.

B. Making Travel Arrangements on Your Own:

Employees booking airfare/travel services via other alternatives (e.g., directly with the airlines, internet, etc.) are required to use either their P-Card or their own personal credit card and apply for reimbursement using the CONCUR T&E System. When booking air travel, please request that an electronic ticket be issued, as costs associated with paper tickets are not reimbursable, unless specifically required by the airline.

C. The University's Ghost Bank of America Purchasing Card Account:

The air/rail travel portion of an employee's business trip may be charged to the University's Ghost Bank of America Purchasing Card account through Austin/Protravel. Only airfare/rail fare may be charged to the University's ghost Purchasing Card account. Hotel, automobile rental or any other expense may not be charged to the ghost card account. The airfare/ rail fare charges will automatically be charged to the appropriate Banner account number in the month following the date the ticket is issued. Please refer to Section A above for more information concerning procedures for using the Ghost Card Account.

D. Purchasing Cards:

The University Bank of America P-Card is designed to be a tool for making both purchases and payments. The card may be used for dues, membership, subscriptions, misc. supplies, travel expenses and other goods and services. However, the card cannot be used for certain purchases. The following is a partial list of items that CANNOT be purchased with the P-Card. This list is not all-inclusive. If there are any questions about whether or not the P-Card can be used for a particular product or service, please contact Sharmila Nigalye, the P-Card Administrator at nigalyes@stjohns.edu or call (718) 990-6046. Exceptions to the partial list will be handled on a case by case basis.

- Animals
- Cash Advances, Money Orders
- Charitable Donations
- Chemicals
- Computer Hardware and Peripheral Equipment
- Construction, Renovation or Installation Services
- Leases/Rentals requiring a signed agreement
- Liquor Stores
- Maintenance/Service Agreements requiring a signed agreement
- Medical Services
- Motor Vehicle Violations
- Narcotics and other Drugs
- Personal Purchases
- Professional and Consulting Services
- Radioactive and Hazardous Material
- Sales Tax
- Software Licensing Agreements

In addition, use of the P-Card to Purchase goods and/or services under the following University-wide contracts or programs is also prohibited.

- Coffee and Water Services
- Fax Machines
- Flooring
- Furniture
- Printers, Toner Cartridges
- Staples Office Supplies
- Window Treatments

All P-Card travel and entertainment expenses paid via the P-Card must be included on the P-Card holder's Concur Travel and Expense Report to be submitted within thirty (30) days after completion of travel. Failure to do so may result in suspension and/or revocation of P-Card privileges.

All purchases must be made in accordance with established University policies.

Use of the P-Card for unauthorized, inappropriate or personal items may result in penalties as indicated in the University Purchasing Card Policies and Procedures Manual. For additional information and/or P-Card Applications, please see the Purchasing Card Policies and Procedures Manual at
<http://www.stjohns.edu/sites/default/files/documents/adminoffices/ba-puchasing-card-manual.pdf>

E. State Tax Exemptions:

1. Sales Tax:

The University is exempt from state (sales) taxes in the following states:

- Connecticut
- Florida
- Illinois
- Indiana
- Massachusetts
- New Jersey
- New York
- Pennsylvania
- Rhode Island
- Texas
- Virginia

When making lodging (hotel/motel) arrangements in the states listed above, employees must advise the lodging establishment of the University's tax-exempt status. It is the employee's responsibility to obtain the hotel/motel's telephone number, fax number and all other pertinent information so if requested they can send the University's tax exemption certificate directly to the hotel/motel prior to check-in. The University's tax exemption certificates for New York and a number of other states can be found and down loaded from the University's intranet (<http://www.stjohns.edu/about/administrative-offices/operations/business-affairs/employee-travel-resources#expand>).

2. Hotel/Motel Room Occupancy Taxes:

Please be advised that in many states and/or cities, the University is not exempt from hotel/motel room occupancy taxes even though the University may be exempt from sales taxes in that state. This tax is a special tax that is levied by many cities and municipalities specifically on hotel/motel room rentals.

F. Specific Travel Expense Guidelines:

1. Business vs. Personal Travel:

Except for required travel time, the first and last day of a conference or business agenda constitutes the beginning and end of University business. Any stay before or after such date is deemed personal and not reimbursable.

2. Cash Advances:

Cash Advances are not provided. Employees are encouraged to take advantage of the P-Card Program or the services of Austin/Protravel.

3. Cancelled Trips:

It is the responsibility of the employee to cancel all reservations and contact the appropriate agencies or organizations for refunds of any expenditure prepaid by the University (e.g., conference fees, airfare, etc.) In addition, the employee must also advise his/her budget administrator of the cancellations and the status of any refunds. All refunds must be returned to the University for proper credit.

4. Entertainment:

Entertainment expenditures must be essential to the transaction of University business. Entertainment, amusement or recreation costs are reimbursable to the employee only if they are "directly related" or "associated" with the active conduct of University business and must be shown as such on the on-line CONCUR T&E submission.

Directly related or associated expenditures are defined by IRS regulations as follows:

An entertainment expense is "directly related" when the principal purpose of the expenditure is the promotion of the University and/or fostering positive University relations. The employee must engage in the active conduct of business with the person being entertained.

An entertainment expense to develop goodwill in an effort to obtain new business or encourage continuation of an existing business relationship is considered "associated" with the conduct of University business. This type of expenditure is reimbursable if it precedes or follows a bona fide and substantial business discussion and if they both occur on the same day.

Receipts for entertainment expenses should indicate the person(s) entertained and the nature of the business discussion.

5. Frequent Flyer Mileage and Other Rewards Programs:

Employees may retain personal frequent flyer and other reward program benefits. However, participation in these programs must not influence flight, hotel or automobile rental company selection that would result in incremental cost to the University beyond the lowest available airfare or rate.

Use of personal frequent flyer mileage or reward program points for business travel is at the option of the employee. Travelers will not be reimbursed if personal frequent flyer mileage or reward program points are used.

6. Gratuities:

The reasonable cost of gratuities to bellhops, porters, and other service personnel associated with business travel and entertainment expenses are reimbursable. The distribution of gratuities needs to be itemized, indicating the dollar amount and date of the gratuity. Excessive gratuities will be disapproved. The following reference guide should be used for gratuity expenses.

Gratuities Reference Guide

Provider	Suggested Gratuity
Waiter	15% - 20% of total bill
Taxi/Limousine Driver	15% - 20% of total bill
Skycap	\$3.00 per bag
Bellhop	\$3.00 per bag
Maid	\$3.00 per night
Porter	\$2.00 - \$3.00

7. Group Travel:

When ten (10) or more people are traveling to attend a meeting or event, making arrangements through Austin/Protravel may minimize travel, hotel and related costs. Austin/Protravel must be consulted before other arrangements are made.

Austin will not charge for arranging and negotiating a group travel contract. They will however, charge a fee for each time a group travel contract needs to be changed. A change constitutes an actual itinerary (day, time, routing) change.

8. Lodging:

Travelers should use standard single room accommodations in first class (but not luxury) hotels or motels. Exceptions are made only when the traveler is attending a conference, convention, meeting or seminar that is being held in a luxury hotel. In these instances, it is proper to stay at the hotel or motel where the conference, convention, meeting or seminar is being held.

Please be aware that Austin/Protravel has negotiated discount rates that are below normal corporate rates with hotels in many locations throughout the world. However, if hotel arrangements are booked using Austin/Protravel, without a corresponding air/rail reservation, a processing fee will be charged. It is the employee's responsibility to contact Austin/Protravel to cancel any lodging arrangement made through them.

Conferences, conventions, or seminars may have different booking requirements mandating that reservations be made directly with the association sponsoring the event.

When making lodging arrangements/reservations through any means other than Austin/Protravel, corporate or discount rates for educators should be requested.

It is the employee's responsibility to cancel guaranteed lodging (hotel/motel) reservations. Charges arising from failure to cancel reservations are the employee's responsibility and are not reimbursable.

All hotel/motel charges must be paid by the employee using his/her P-Card or personal credit card. A valid hotel/motel bill showing proof of payment with itemized charges is required for reimbursement and must be submitted with the T&E Form.

The following hotel/motel and/or personal charges are generally not reimbursable:

- Wet Bar charges;
- In-Room Movie Rentals;
- Laundry, Dry Cleaning Services or Shoe Shine Charges, Personal Hygiene products.

9. Meals:

a. General Meal Guidelines:

Meals should occur in surroundings conducive to University business discussions and for the primary purpose of fostering positive University relations. The meals must not be for personal or social purposes, nor merely reciprocal. Expenditures deemed excessive can be disallowed

Internal Revenue Service regulations require specific details for business meal expenses. These details as listed below must be provided with the on-line CONCUR T&E submission and accompanied by a valid detail receipt showing proof of payment in order to obtain reimbursement.

1. Dollar Amount (showing itemized meal breakdown);
2. Date;
3. Name and location of establishment;
4. Place and nature of entertainment;
5. Business scope or purpose, including nature of discussion;
6. Names, titles and business relationships of all persons attending.

The University will reimburse employees for business meal expenses that are actually incurred provided such expenses are reasonable and supported by valid detailed receipts showing proof of payments that accompany the on-line CONCUR T&E submission. When meals include multiple employees, the most senior person in attendance must pay for the meal.

b. Athletic Meals and Other Incidental Expense Allowances:

All athletic meals and other incidental expense allowances paid in advance must be directly related to team travel or competition. The request for the advance must be submitted via the Concur T&E system. A team roster showing the name of the players participating and the amount to be distributed to each player must be attached to the request. The request must be submitted no later than ten (10) business days prior to the team travel date. Athletic meal allowances will be paid for student athletes only, not for administrators or coaches.

10. Miscellaneous Travel Expenses:

- a. Miscellaneous travel expenses that are reimbursable:
 - i. Airline baggage charge for one (1) bag per traveler;
 - ii. Airline baggage charges for the costs related to Athletic Team Travel.
 - iii. Cost of traveler's or cashier checks;
 - iv. Expenses for photocopies;
 - v. Expenses for stenographic services for transcribing notes or preparing reports that cannot be delayed until after the completion of the trip;
 - vi. Postage for urgent business related mail;

- b. Miscellaneous travel expenses that are normally not reimbursable:
 - i. Excess automobile rental and other travel insurance;
 - ii. Annual fees for frequent flyer clubs or access to airline club lounges;
 - iii. Annual premiums for personal property insurance or annual fees for personal credit cards including liability insurance for lost cards;
 - iv. Costs incurred by failure to cancel transportation or hotel reservations;
 - v. Credit card delinquency fees and/or finance charges;
 - vi. Flight cancellation and additional travel accident (life) insurance payments. (The University provides all employees with travel accident (life) insurance;
 - vii. Personal expenses such as movies, snacks, haircuts, toiletries, dry cleaning, etc.;
 - viii. Personal property damage or lost and/or damaged luggage;
 - ix. Personal portions of travel expenses when business travel is extended to include personal travel;

- x. Substitution of Expense – Expenses claimed on an expense report are reimbursable only for amounts actually spent, substitutions are not allowed. (For example, If a University employee takes public transportation to a meeting, the actual cost of the transportation is reimbursable, not what the taxi fare would have cost.);
- xi. Traffic fines, court costs, and parking violations;
- xii. Normal commuting expenses to and from work. Including the cost of repairs to personal automobiles;
- xiii. Theft, loss or damage to non-business related personal property;
- xiv. Theft of an employee owned or leased vehicle;
- xv. Upgrades – air, hotel, or automobile rental.

11. Prepaid Registration Fees:

The University will prepay conference or registration fees for an employee.

The registration form, indicating the amount to be paid and the employee's name, must be completed and processed through the on-line Check Requisition System. All information must be submitted at least ten (10) business days before the registration due date to ensure timely payment and receipt.

The Accounts Payable Department will pay the registration fee, and mail the form and check to the organization directly. Conference fees cannot be picked up for hand delivery. Upon returning from the trip, the Conference fees must be included within the on-line CONCUR T&E submission. A corresponding reversal adjustment of the prepaid Conference fee should be included.

An employee may prepay the registration fee using his/her Purchasing Card or personal credit card and submit for reimbursement through the on-line CONCUR T&E system provided a valid invoice/receipt showing proof of payment is provided along with the registration form.

12. Shared Expenses:

When an expense, having only one bill (such as a restaurant check) involves two or more University personnel, the most senior ranking University employee present must pay the bill and apply for reimbursement. If the

attendees are peers, any one of them may pay and submit a valid receipt (showing proof of payment) and information for reimbursement.

If the bill will be shared across several attendees, it is highly recommended that separate checks be requested, therefore providing a valid receipt showing proof of payment for all parties present.

Should the need arise, where separate checks cannot be obtained, Concur has the ability to allocate shared expenses between budgets. Please use the allocation feature in Concur to charge more than one budget.

13. Telephone Calls and Internet Access Charges:

The University will pay for metropolitan and long distance business telephone calls made outside a University office, provided the calls are for legitimate and necessary University business and are substantiated by a valid phone bill listing, hotel bill or telephone calling card bill showing proof of payment. When possible, calling cards should be used to avoid hotel surcharges. While traveling out of town, employees will be reimbursed for the reasonable cost of one telephone call per day to his/her home.

Internet access charges while traveling will be reimbursed if appropriate business purpose is documented.

14. Transportation:

a. Airline Tickets:

- University employees are expected to utilize the lowest applicable fares. Every effort should be made to make flight reservations in advance to take advantage of advance purchase discounts and lower fares. Coach accommodations should be used as a rule, although, it is recognized that using other class accommodations (e.g., business class) may sometime be necessary because of special circumstances (e.g., lack of available space, time schedules, routing, cancellation of flights, medical conditions, etc.) The least expensive available fare is to be booked. Flights over six (6) hours in duration may be booked in Business class with written prior approval of the appropriate vice president or dean.
- University employees should be flexible in their travel plans in order to obtain the lowest fares.
- Alternative airports or flight departures should be utilized as long as University business objectives are not compromised.

- Employees should not request travel arrangements by specific flight or carrier, since it limits the travel agent's ability to secure the Lowest Logical Airfare.

Lowest Logical Airfare is defined as:

- Connections and/or one stop flights, when a layover is less than two hours;
- Alternate routings, when increase in one-way elapsed trip time does not exceed 1 ½ hours;
- Time Window: Departure/arrival is no more than two (2) hours before or after originally requested times;
- Alternative airports when lower airfare exceeds 20% of roundtrip fare or at least \$250;
- Penalty and non-refundable fares should be used when you do not expect plans to be altered.

When making reservations, the air carrier or agent should be advised of any special discounts that may apply to the trip such as:

- Convention, Seminar, Association or Professional rates;
- Senior Citizen Discounts;
- Frequent Flyer Club Membership.

Due to heighten security efforts at all airports, all traveling employees are advised to carry at least two (2) forms of government issued and/or picture identification when traveling. Failure to provide proper identification may result in denial of boarding, subject to the airline carrier restrictions.

i. Unused Airline Tickets:

For airline tickets issued by Austin/Protravel, the unused tickets must be returned immediately to Austin/Protravel. Unused tickets, which are not returned, will not be refunded and the individual will be liable for payment. Austin/Protravel can advise the employee if a ticket is non-refundable or still available for exchange for a future travel date. Generally, a change fee is charged and the new travel date usually must be within one year of the original issue date.

Those unused tickets not issued by Austin/Protravel should be returned immediately to the issuing carrier or agent for timely refunds. Any

refunds must be returned to the University for credit to the appropriate organization budget.

ii. Lost Airline Tickets:

When a ticket is lost, the traveler should immediately:

- Advise the travel agency or the carrier where the ticket was purchased;
- Fill out a "lost ticket" application. (The airlines usually charge a non-refundable processing fee).

In most instances, a new ticket will need to be purchased. Usually after approximately ninety (90) days after the "lost ticket" application is filed, the price of the new ticket will be refunded.

iii. Exchanged Airline Tickets:

If tickets are purchased and then exchanged for a less expensive fare, the refunded amount must be returned to the University or reported on the on-line CONCUR T&E submission as an "airfare reduction".The employee may not retain the refunded amount.

b. Automobile Rentals:

Automobile rentals when on out of town travel should be limited to situations where other means of transportation are not practical, economical or available and in emergencies. For local travel, the employee is expected to use his/her own automobile or public transportation.

St. John's University has established an automobile rental discount program with Enterprise Rent-A-Car for both business and personal vehicle rentals. University employees should make every effort to utilize the services of Enterprise. To use Enterprise Rent-A-Car visit the Enterprise Rent-A-Car website at www.enterprise.com, or call either your local Enterprise branch office or 1-800-Rent-A-Car.

When making a reservation:

1. When the vehicle will be USED EXCLUSIVELY FOR UNIVERSITY BUSINESS PURPOSES you must provide St. John's University's Corporate Business Account Discount Number NA24STJ (Website Pin Number: STJ) and/or identify yourself as an employee of St. John's to receive the University's discounted rates.

2. When the vehicle will be USED PARTIALLY FOR UNIVERSITY BUSINESS AND PARTIALLY FOR PERSONAL PURPOSES OR USED EXCLUSIVELY FOR PERSONAL PURPOSES, you must provide St. John's University's Corporate Personal Account Discount Number **FFC0726** (Website Pin Number: STJ) and/or identify yourself as an employee of St. John's to receive the University's discounted rates.

The University also has discount automobile rental rates with both Avis and Budget. To receive discounts, reservations must be made by calling 1-800-6-ALUMNI (1-800-625-8664). Please provide them with the University's Avis Corporate AWD# B401524 and/or the University's Budget Corporate BCD# R009924.

All vehicle rentals (for both business and personal use) must be charged to a major credit card that is in your name or the University's P-Card. As such at the time of rental (and/or when making a reservation) you must present both a credit card and your driver's license.

While traveling on University business, employees are expected to comply with all federal, state and local regulations with regards to operating a motor vehicle.

General Guidelines for automobile rental reimbursement for University business are:

- i. Gas expenses related to a rental car are reimbursable, only if valid receipts showing proof of payment accompany the on-line CONCUR T&E submission
- ii. Car Rental costs are reimbursed only for the duration of a University business trip;
- iii. Compact and intermediate cars are the approved car classes. When four (4) or more employees will utilize the car, a full-size car may be rented;
- iv. Employees must decline the Loss Damage Waiver and Global Liability Insurance. Both are covered under the University Car Rental Insurance Policy;
- v. Avoid one-way rentals since they incur an added expense;
- vi. Fill gas tanks immediately prior to returning rental cars to avoid additional service charges;
- vii. In the event of an accident, notify local law enforcement authorities, the rental company and the University's Director of Purchasing immediately.

c. Motor Coach/Bus Transportation:

Individual Departments, may book motor coaches directly with the bus company. Most bus companies will invoice Departments directly. Upon receipt of a valid invoice and/or contract, a check requisition must be completed via the on-line Check Requisition System. If a deposit is requested, submit a check requisition for the amount of the deposit. The balance due will be paid after the completion of service. These invoices should not be submitted through the on-line CONCUR T&E System.

St. John's University has established a shuttle and charter bus program with Saddle River Tours. Employees should make every effort to utilize the services of Saddle River Tours whenever feasible. For specific information concerning bus availability, rates and other information please contact: Cheryl DeFuria at 800-872-6665, Ext 213 or cdefuria@srtbus.com

For all Charter issues or concerns, please contact: 800-872-6665 - option 3.

d. Taxi, Car Service and other Local Transportation:

The cost of taxis or car service, to and from conferences, business meetings, hotels and airports is reimbursable. Use of these services is authorized only when more economical services, such as public transportation or the employee's own vehicle are not available. It is the responsibility of the employee to arrange and pay for such services, with the approval from the Departments Budget Administrator, Dean or Vice President.

The University has procured Kelly's Car Service, (Kelly's) located in Bayside, and Queens - 718-229-4141 to provide car service. Departments may establish accounts with Kelly's and be billed directly. Use of Kelly's Car Service for personal purposes is not reimbursable.

The Departmental Budget Administrator must establish an account with Kelly's Car Service directly. All services provided, under that Departmental account number, must have prior approval from the Budget Administrator before the service dates. Kelly's will invoice the Department directly for the services provided. The business purpose for the use of the car service must be documented. The invoice must be approved by the budget administrator, and processed via the on-line Check Requisition System. These invoices will not be paid through the on-line CONCUR T&E System.

e. Railroad Tickets:

All rail travel (U.S. and Europe) must be booked in Coach Class using any travel agent or provider. When making reservations, the railroad or agent should be advised of any special discount that may apply.

If a rail ticket is lost or stolen, they are generally non-refundable. The original rail ticket must be retained and submitted with the T&E Form.

f. Use of Personal Automobile:

The University defines business use of personal automobiles as travel to and from destinations for the sole purpose of conducting business on behalf of the University. The employee's normal commute to and from work is not considered business use. Only miles in excess of the employee's normal commute are considered business use and are eligible for reimbursement. Mileage should be calculated using the employee's home as the starting point.

When an employee's personal automobile is used for University business, reimbursement is on a per mile basis only. The rate is the IRS Standard Mileage rate which is periodically adjusted to conform to IRS guidelines. For those employees that have University assigned vehicles, the reimbursement rate is 20 cents per mile. These rates are intended to reimburse employees for all costs of operating an automobile including, insurance, gas, oil, wear and tear, repairs and damage caused through accidents. These costs are not permissible as separate reimbursable expenditures.

For those employees who are provided a monthly allowance to be used to defray the cost of their own vehicle when it is being used to conduct University Business, the allowance will be paid through payroll and is intended to cover reimbursement of all vehicle related expenses, including gas, insurance and repairs and maintenance. Submission for expense reimbursement based on mileage used for business is prohibited. Toll and parking fees incurred in connection with travel on University business will continue to be reimbursed.

Employees who use their personal automobile or University assigned vehicle in the course of conducting University business are required to comply with all City, State and local traffic rules and regulations, maintain a valid driver's license and drive the vehicle in a safe and responsible manner. In addition, for personal vehicles, the employee must have and maintain at a minimum the following insurance coverage:

Liability

\$25,000 per person

\$50,000 per accident

\$10,000 property damage

Uninsured Motorist Coverage

\$25,000 per person

\$50,000 per accident

Insurance coverage for University assigned vehicles is provided by the University.

g. Transportation to and from Hotels, Terminals and Other Locations:

Where practical the most economical mode of transportation should be used to and from hotels, terminals and other off site locations. These expenses (including gratuities) are reimbursable if such service is not included in the air, rail or ship fares. Modes of transportation to be considered in ascending order of cost are as follows:

- i. Public transportation (e.g., bus and subway);
- ii. Personal automobile (mileage reimbursed at the current IRS rate);
- iii. Private transportation (e.g., airport shuttle bus, limousine services, taxi);
- iv. Rental automobile.

h. Intra and Intercampus Travel:

I. Intra and Intercampus Shuttle Bus Service:

The Office of Student Affairs operates a regularly scheduled inter-campus shuttle bus service between the Queens and Staten Island Campuses. The shuttle bus is a free service open to all University students. Employees may utilize this free service when room permits.

For specific schedules, times and locations, please visit
www.stjohns.edu/shuttle

II. Taxi, Car Service and Public Transportation:

The use of taxis or car service between campuses should be avoided when more economical services, such as shuttle bus service and/or public transportation is available.

III. Personal Automobile:

When traveling between campuses, reimbursement will be based on the mileage as calculated (via Google Maps) in your CONCUR T&E submission.

15. Travel by Non-University Employees:

When travel is approved by a duly authorized University official (Vice President or Dean) for an individual who is not an employee of the University, reimbursement will be provided in accordance with the University's travel policies.

16. Travel with Spouse/Companion:

Only when a spouse's/companion's presence is required on a University trip are his/her/her expenses reimbursed. Reimbursements are made according to University policies. Before a trip begins, the appropriate Vice President or Dean must authorize reimbursement of a spouse's/companion's expenses.

Should an employee desire to have his/her/her spouse/companion accompany him/her on a business trip and their presence is not required, all expenses relating to the spouse's/companion's travel, including transportation, meals and additional lodging expenses are personal expenses and are not reimbursable.

17. Travel Accident Insurance:

The University provides all employees traveling on University business with accident insurance. Premiums for any additional travel insurance (such as those purchased in airports) are a personal expense and will not be reimbursed.

II. OTHER BUSINESS EXPENSES.

A. Consultants or Other Non-Employee:

Payment to consultants and other non-employees for services provided to the University must be processed through the on-line Check Requisition System.

B. Cell Phones and Other Wireless Communication Devices:

The University will provide full payment (equipment and/or monthly service plan charges) for cell phones or other mobile communication devices, to employees who are designated by the respective sector leader as First Responders. First Responders are employees who, due to the nature of their jobs, must be immediately accessible in the event of a University emergency. Other employees may be eligible for a Wireless Communication Stipend (WCS) if their sector leader

determines that the position requires that the employee be in excessive contact with their supervisor or other University constituents outside of normal business hours for work-related functions and/or emergencies.

Eligible employees will receive the stipend (currently \$50 per month) through Payroll to defray the cost of their cell phone plan. The cost of the actual device is not reimbursable.

C. Department and Social Events:

University funds may not be used for office parties nor to celebrate events such as employee baby showers, birthdays, weddings or other occasions of a personal nature.

Exceptions to the above policy must be authorized in writing by either the President; Provost; Executive Vice President for Mission; Vice President for Business Affairs, Chief Financial Officer and Treasurer; Vice President for Administration, Secretary, and General Counsel or Vice President for Advancement and University Relations and must accompany your Concur T&E submission.

D. Gifts to Employees:

Gifts to employees paid for by the University are generally not permitted. University departments, however, are permitted to provide a gift on behalf of the University for sympathy expressions for illness or death of an employee or an employee's immediate family member. Memorial gifts made on behalf of the University may include flowers or a donation to a charitable organization. A recommended limit for this type of gift is \$100. All such gifts must be approved by a Vice President or Dean level administrator.

Cash, checks, gift cards and gift certificates are prohibited as gifts to employees. Employees should consult with Human Resources if there is a situation where a department wishes to provide a nominal gift certificate or gift card as part of a program in connection with an event.

Gifts in recognition of employee work-related achievement or years of service are only allowable as provided through official recognition programs authorized by Human Resources.

For additional and more detailed information concerning the University's Gift Policy, please see Policy 1001 – Conflict of Interest in the HR Policy Manual.

E. Gift Cards:

The University must comply with Internal Revenue Service (IRS) regulations as it pertains to gift cards and gift certificates at all times. Under Internal Revenue Code Section 132, a gift card, gift certificate, store-value card or a prepaid credit card, collectively referred to as a gift card, is considered a cash or cash equivalent that is subject to taxes regardless of the face value. The value of gift cards given to students and non-employees is taxable and reportable income on IRS form 1099-MISC if the value of gift cards received aggregates to an amount of \$600 or more per calendar year.

Gift cards may be purchased (preferably) using the University Purchasing Card or through reimbursement of personal funds and be accounted for via the Concur Travel & Expense Reporting System within thirty (30) days of purchase. Gift Cards may not be purchased through the University's book store using a book store account.

Policies Governing the Use and Accounting of Gift Cards are as follows:

- Gift cards may be purchased for non-employees only as a thank you for volunteering, to compensate research and survey participants (confidentiality protocol may apply), or as a prize for an event, raffle or survey. Individual gift cards may not have a face value greater than \$50. No more than \$500 worth of gift cards may be purchased without written approval by the school Dean or department Vice President. Multiple purchases of less than \$500 for the same purpose to avoid the required approval are strictly prohibited.
- Gift cards purchased with University funds can never be given to University suppliers, consultants and speakers at any time.
- Except for programs and events authorized by Human Resources gift cards to employees are prohibited.
- Student workers may not be given gift cards for work related activities (e.g., bonuses, incentives, rewards, etc.) except as part of programs administered by Human Resources.
- Gift cards should not be purchased using Federal, State, City or other types of grant or endowment funds unless the terms and conditions of the grant or endowment permits such purchase.
- Gift cards should only be purchased as needed and be secured at all times (i.e., in a safe, locked cabinet, locked drawer or other secure location) until distributed. Gift cards must be distributed within thirty (30) days of purchase.

- Gift card issuances must be documented in a log (spreadsheet) that must uniquely identify each payment in order to document the appropriate use of the card for audit purposes. Information to be included for each card shall include at a minimum: recipient name (or if a student, their X number as well) or study subject ID (the study subject ID is any number assigned by the school or department to identify the individual in order to protect confidentiality); date; purpose of payment; type of gift card; serial number of gift card; payment amount; signature or initials of recipient.
- Receipts for gift card purchases must be submitted along with the gift card issuance log (spreadsheet) via a Concur Travel & Expense Report within thirty (30) days after purchase of the gift card. Gift card purchases must be charged to expense classification "Gift Cards" in your Concur submission.

F. Moving/Relocation Expenses:

Moving/relocation expenses for newly hired employees will require the following level(s) of approval:

- Expenses up to \$5,000 must be pre-approved by the Vice President/Dean prior to an offer of employment being made.
- Expenses in excess of \$5,000 require the pre-approval of the Provost or Sector Head prior to any offer of employment being made.
- Expenses should generally be limited to reimbursement for moving ordinary household goods/items (e.g. furniture, personal items, etc.).
- All requests for reimbursement must be accompanied by a valid receipt showing proof that payment was made directly by the employee.
- Terms outlining reimbursement of moving expenses must be included in the offer letter to the employee. The Office of Human Resources is available to discuss/review any offers for relocation as needed. Human Resources departments can be reached by calling 718-990-1865.

Requests for reimbursement of qualifying expenses should be submitted to the Provost (for faculty requests) or Sector Head (for staff and administrator requests).

After authorized budget approval is received, the request should be sent for payment to the Payroll department via memo or PCF.

The Payroll department will issue appropriate reimbursement, subject to withholding. (Please see HR Policy 314 - Relocation.)

F. Professional or Association Dues

Professional or Association Dues are reimbursable subject to the approval of the appropriate Vice President, Dean or Budget Administrator. Dues to be paid directly to the professional organization can be submitted using the on line Check Requisition process. Dues paid by the employee can be submitted for reimbursement using the CONCUR T&E Reporting System.

G. Other Miscellaneous Business Expenses:

Customary and reasonable business expenses will be reimbursed subject to the approval of the appropriate Budget Administrator.

III. TRAVEL REQUEST AND BUSINESS EXPENSE REIMBURSEMENT

A. Approval and Reimbursement Process

1. Obtain approval to travel or expend University funds.

All employees must obtain proper approval from the appropriate Budget Administrator, Vice President or Dean before any University business travel. Approval must be documented and submitted via the Concur Pre-Approval Travel Request process. The Concur submission must be completed in full and must include a description of the trip (including dates of travel and destination) and an estimate of costs. This Pre Approval authorizes the employee to incur travel costs up to the amount approved by the Budget Administrator, Vice President or Dean for the normal course of business travel.

2. Obtain approval of incurred expenses.

The employee must process incurred expense through the CONCUR T&E System and obtain the proper approval of request for reimbursement from the Budget Administrator, Vice President or Dean. (The employee's superior that has budgetary authority for the account being charged must approve the employee's CONCUR T&E. For example, Deans must obtain the approval of the Provost and Vice Presidents from Senior Vice Presidents or Executive Vice Presidents.) All individual expenses of \$25.00 or more must be evidenced by valid receipts or invoices showing proof of payment and must be submitted using the CONCUR T&E System. All expenses must clearly state the business purpose and expenditure.

The following documentation is required for reimbursement of the following expenses:

- a. Air transportation - One of the following:
 - 1. Airline ticket - "receipt" coupon;
 - 2. E-Tickets - Airline "receipt/itinerary" showing proof of payment;
 - b. Rail Transportation- Rail ticket "receipt/itinerary" showing proof of payment;
 - c. Car rental - Car rental agreement and valid payment receipt showing proof of payment;
 - d. Personal auto – Complete information is required. Document origination and destination;
 - e. Lodging - Itemized hotel/motel bill showing payment;
 - f. Meals - Hotel bill, charge card or valid restaurant receipts showing proof of payment are acceptable. The establishment's name and address should appear on the receipt. Tear tabs or generic receipts are not acceptable.
 - g. Conference – fees payment receipt;
 - h. Professional or association dues – Valid invoice showing member's name, period covered and payment receipt;
 - i. Telephone, Fax, Internet - Hotel bill or other connection charge receipt;
 - j. Taxi or other Car Service - Valid payment receipt showing proof of payment.
- L. All other expenses must be documented by evidence of payment.

Receipts for meals must include:

- a. Specific details showing the names of guests and employees entertained;
- b. Cost, date and place, business purpose and the business relationship of the individuals entertained must be supplied. If the entertainment directly precedes or follows a business discussion, the place of discussion, along with the date and duration must also be specified to comply with the IRS regulations.

All submissions for reimbursement must be submitted in U.S. dollars. When traveling abroad, CONCUR will automatically convert your foreign currency expenses using the OANDER currency conversion rate service. This rate is the average daily conversion rate for the applicable currency. The OANDER rates can be overridden in CONCUR should it not reflect the actual costs incurred.

3. How to receive reimbursement for expenses.

All employee travel and business expenses must be processed via CONCUR. The submission will be electronically forwarded to the Accounts Payable Department, located in Newman Hall, Room 204 on the Queens Campus. CONCUR should not be used to reimburse petty cash funds.

Employees are responsible for submitting completed and approved CONCUR T&E Reimbursement submissions within thirty (30) days of the completion of the trip or business expense. Approved CONCUR T&E submissions are usually processed within ten (10) business days of submission to Accounts Payable, if all information and supporting documentation is complete and accurate and the respective budgetary funds are available and approved by the employees' supervisor. If the information is incomplete the submission will be returned to the employee via the CONCUR T&E System. Once the T&E submission has been fully processed, a reimbursement check will be mailed to the employee's home address or directly deposited into the employee's bank account on record. If you would like to enroll in the direct deposit program, please call Accounts Payable at 718-990-1963. Checks cannot be picked up from the Accounts Payable Department.

Expenses may be disallowed if submitted after the thirty (30) day deadline.

B. Responsibilities of Vice Presidents, Deans and Budget Administrators.

The administrator approving travel and business expenses is responsible for the following:

1. Reviewing and approving or disapproving the submitted expenses on a timely basis. Administrators must ensure that expenses conform to the spirit and letter of this policy, and that the appropriate budget funds are available.
2. Providing to Accounts Payable a memorandum justifying any policy exceptions. Policy exceptions are subject to review, and potential withholding of reimbursement.

IV. HOW TO HANDLE PROBLEMS EN ROUTE

A. Traveler's Assistance:

1. If you booked your travel through Austin/Protravel and your travel plans change en route, or if you need emergency assistance during normal business hours, call Austin/Protravel at 1-800-783-8234. For emergency assistance on

weekends and late nights, please call Austin/Protravel's After-Hours Emergency Service at 1-800-858-6319 and use Code #SA9J0.

2. If you booked your travel through any other travel agency or service, discuss with the agency or service how to obtain emergency assistance before traveling.

B. Wait-Listed Classes of Service:

As a limited numbers of seats are generally sold at special discounted airfares, many travel agencies book regular coach fare and priority wait-list the lower cost fare. If you are wait-listed on the same flight in another class of service, your travel itinerary will usually so specify. Please check to see if the wait-list has cleared when you check-in at the airport. If it has, please obtain a credit slip for the difference in airfares. This credit will automatically be applied to the credit card you used to pay for travel. Credits received must be subtracted from the total request for reimbursement.

C. Overbooked or Canceled Flights:

If the flight you are confirmed on has been overbooked and you are unable to board, most airlines will try to put you on the next flight, regardless of the carrier. Depending upon the delay involved, many carriers will offer a refund on your present ticket and write another ticket for the next flight at their expense, or they may offer other compensation such as money to compensate you for your inconvenience, especially if the delay involves a mealtime and/or overnight stay. If a flight is canceled because of military use, no compensation will be offered.

D. Delayed Flights:

If you are unable to make a connection because a flight is delayed (e.g., because of weather or mechanical difficulties), the burden of responsibility for making alternate arrangements rests with the carrier whose flight has been delayed. Although not required to do so by written regulation, most carriers will book you to your final destination on the next available flight, regardless of the carrier. If a mealtime and/or overnight stay is involved, most carriers will provide vouchers for meals and hotel rooms as compensation. If a carrier does not comply fully in providing the best alternative possible, and you booked your travel through Austin/Protravel and need emergency assistance, call the Austin/Protravel and need emergency assistance, call the Austin/Protravel After-Hours Emergency Service at 1-800-858-6319 Code # A9J0 (available 24 hours a day). If you booked your travel through any other travel agency or service, discuss how to obtain emergency assistance prior to traveling.

E. Automobile Rental Reservations:

If you are holding a confirmed rental reservation and an automobile is not available when you reach the counter, it is the responsibility of the rental agency to fill your reservations through one of their competitors or, if that fails, through an automobile dealer in the community. If the rental company does not comply fully and provide an automobile, you should call the automobile rental companies toll free number for assistance.

F. Hotel/Motel Reservations Not Honored:

If you are holding a confirmed reservation but the hotel/motel is overbooked and cannot accommodate you, the hotel/motel should make alternate arrangements for you at another hotel/motel. Moreover, it is the policy of many hotels/motels to cover the cost of transfers' to and from the other hotel and/or the first night's expense as compensation. If you booked your travel through Austin/Protravel and need emergency assistance, call the Austin/Protravel After-Hours Emergency Service at 1-800-858-6319 Code # A9J0(available 24 hours a day). If you booked your travel through any other travel agency or service, discuss how to obtain emergency assistance prior to traveling.

G. Damaged and Lost Luggage:

1. Damaged Luggage:

If your luggage arrives at your destination with significant damage, file a claim immediately with the airline. Claims filed several days after the trip is completed are rarely successful. All airlines have offices on the airport premises to handle such complaints.

2. Lost Luggage – Temporary:

If your luggage does not arrive at your destination, fill out the lost luggage form that the airline provides. The airline will then forward your luggage to your hotel/motel, or home, whichever is appropriate. In the interim, the carrier may provide compensation for toilet items, clothing and other necessities. Each airline has a different policy in this regard.

3. Lost Luggage – Permanent:

In rare instances luggage may be lost permanently. Each carrier has a different policy regarding the amount of loss covered. If you are planning to check baggage containing valuable items, additional insurance may be advisable.

The policies and procedures outlined in this manual are applicable to the business related travel and expenditures of all St. John's University faculty, administrators and staff, and for all others traveling on behalf of or as a guest of the University. While the information included in this manual should be sufficient to cover the vast majority of travel and expense scenarios, it is inevitable that certain instances and issues are not addressed. If you find such an instance, please contact your supervisor or budget administrator for guidelines.