

Suffolk University Policies and Procedures Manual	
Functional Area: Finance & Accounting	Procedure No:
Policy/Procedure Name: Purchase & Non-Travel Meal Expense Reimbursement Policy and Procedures	Revision No: 2-F
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Approved for Use by:	

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ENCLOSURES #1 Expense Reimbursement Request Form
 #2 Direct Deposit Form
 #3 Cash Advance Form

General Expense Quick Reference

(Policy Highlights only to be used as a Quick Reference, entire policy should be reviewed)

Type of Expense	Form(s)	Notes	Required (Pre) Approval(s)	Policy Section(s)
Meal Expenses (off campus)	Employee Expense Reimbursement Form	<ul style="list-style-type: none"> • For entertaining visitors to the University, recruiting, etc. • Must have a clear business purpose • Only for events that include Non-Suffolk staff or faculty in attendance (exception in section 6.0) • Subject to policy limits 	Standard approvals	Section 5.x Section 6.0
Meal Expense (on campus)	Employee Expense Reimbursement Form (if not direct billed from Sodexo)	<ul style="list-style-type: none"> • Large scale events must use Sodexo with few exceptions. Consult policy for further info. • Must have a clear business purpose 	Standard approvals	Section 5.x Section 6.0
Purchase Reimbursement	Employee Expense Reimbursement Form	Not valid for services, furniture, computer related items, parties or gifts for employees. Consult Section 7.0 for additional restrictions.	<ul style="list-style-type: none"> • Dept. Head must pre-approve • If over \$1,000 Dean or VP must also pre-approve. 	Section 4.0
	Cash Advance Request Form	<ul style="list-style-type: none"> • Cash advance only for purchases. Only 75% of expected expense. • Minimum of \$100 and maximum of \$750 	Dept. Head must pre-approve	Section 4.1
Gift Cards	Employee Expense Reimbursement Form	<ul style="list-style-type: none"> • NOT allowed to be given to employees • NOT allowed to be purchased on a University credit card • See section 4.2.1 & 4.2.2 for allowed and not allowed uses 	<ul style="list-style-type: none"> • Dept. Head must pre-approve • If over \$1,000 Dean or VP must also pre-approve. 	Section 4.2.x

It is the employee's responsibility to obtain approval for any exceptions prior to submitting to Accounts Payable for reimbursement.

1.0 POLICY & PURPOSE

While no policy can address every scenario, this document is intended to cover the most common travel-related situations; where unusual circumstances arise, the spirit of this policy, along with good judgment, should prevail.

This policy applies to anyone who incurs business related expenses paid by Suffolk University regardless of the source of funds, and regardless if paid by University Credit Card or with personal employee funds and submitted for reimbursement. Departments may elect to impose stricter controls over expenditures than those required by this policy. Available budget must be considered prior to committing University funds.

The purpose of this policy is to provide guidelines and establish a procedure for those individuals incurring and approving reimbursable expenses on behalf of Suffolk University. This does not apply to the three student self-funded groups: Student Bar Association, Graduate Student Association, and Student Government Association.

The policy also describes how employees are to submit and be reimbursed for out of pocket expenses that they incur related to University business.

Failure to comply with these guidelines may result in a delay or denial of reimbursement or other appropriate disciplinary sanctions.

2.0 GENERAL OVERVIEW

2.1 Employee Responsibility

Whenever an employee spends personal funds to participate in University business activities and the expenditures are allowable he/she may be reimbursed for the expenditures by completing an Expense Reimbursement Request Form on the Business Office section of the Suffolk University website in the Travel & Expense Reimbursement section. Requests for reimbursement are to be submitted for approval within a week of occurring the expense. When an employee incurs related expenses over a month's time, they may be submitted monthly.

Employees are expected to use good judgment and to request reimbursement only for necessary business-related expenses. Each employee should be conscious of an obligation to spend Suffolk funds prudently. All approvals of employee-generated expenses must be made by the Department Head. If a Department Head is unavailable to approve the expenses, then the next highest-level supervisor or an approved designee must approve the expenses.

Expenses will be paid by the University if they are deemed to be reasonable, appropriately documented, properly authorized and within the guidelines of this policy. The University assumes no obligation to reimburse employees for expenses not in compliance with this policy.

Reimbursement may be made by direct deposit. The University offers direct deposit and strongly recommends that employees use this method of payment. The form may be found on the Business Office section of the Suffolk University website in the Travel & Expense Reimbursement section. This is NOT the same form as the form used for employee payroll. If change your banking information, you will need to complete a new form.

2.2 Approver Responsibility

It is the responsibility of the approvers to verify:

- Expenses are for an appropriate business purpose and noted as such
- Compliance to this policy and approve only items that adhere with the policy

- Compliance with the terms of agreements related to sponsored program funds
- Proper receipts are included
- Correct Budget Line is charged

Employees cannot approve their own expenses.

The approver plays a critical role in assuring compliance with federal regulations, Suffolk University policies and guidelines, and supporting good stewardship of Suffolk University funds.

3.0 PROCEDURE

A valid business purpose must be noted for each expense. Examples of acceptable business purposes are as follows:

- Lunch with candidate for xx position
- Supplies for student xx event
- Membership to xx professional organization

If the expenditure is over \$1,000, it must be preapproved by the applicable department head and Dean or applicable Vice President.

4.0 PURCHASES ON BEHALF OF THE UNIVERSITY

Preferably, vendor orders should be placed with a purchase order submitted to Purchasing Services. If a purchase order cannot be used, and if the employee does not have a University Credit Card, orders may be paid for by requesting approval for the use of the University Credit Card assigned to the Dean or Vice President to whom the employee reports.

In certain situations it may be necessary for an employee to pay for an expense and be subsequently reimbursed. For these instances, use the Expense Reimbursement Form (see enclosure #1). A business purpose for the purchase must be stated on the request for reimbursement.

The following items are examples of expenses that would be submitted for reimbursement using the Expense Reimbursement form. This is not an exhaustive list, but merely a representation.

- Memberships in professional societies, organizations, or institutions that are a requirement of the employee's job and approved by their Department Head.
- Conference Registrations
- Student Event Supplies

Payment for services (speaker fees, independent contractors, etc.) must be paid using a Purchase Order, not by personal payment or on a University credit card.

4.1 Cash Advance

If needed, a cash advance may be given. An Expense Reimbursement form for the purchase must be preapproved and submitted prior to requesting a cash advance. The advance requires approval and will be issued for 75% of the estimated cost with a minimum of \$100 and a maximum of \$750 given. Use the Expense Reimbursement form that was previously pre-approved to submit all the receipts and request reimbursement for the difference. Clearly indicate the cash advance given and deduct that amount from any additional amounts owed to you as a reimbursement.

The Cash Advance Request form can be found on the Business Office website under [forms](#).

If there is any remaining amount from the advance a check made payable to Suffolk University must be forwarded to Accounts Payable within one week of the conclusion of the purchase or event.

4.2 Gift Cards

University funds used for purchase and distribution of gift cards must support appropriate University business.

For the purpose of this policy, any reference to gift card means a stored value or similar instrument including gift certificates.

IRS regulations consider gift cards to be “cash equivalents” and, therefore, taxable income. For this reason, gift cards may not be given to University employees.

Gift cards may not be purchased using a Suffolk University Credit Card.

To purchase gift cards, follow the procedures as outlined in section 4.0 using the Expense Reimbursement Form. Include a description of how and why the gift cards will be given. Examples below:

- “To be given to participants in the XYZ study to begin on xx/xx/xx and estimated to conclude on xx/xx/xx”.
- “To be given to the winner of the student ABC competition”.

See below for acceptable circumstances where gift cards are and are not allowed. Verify any instances not addressed in this policy with the Accounts Payable department prior to purchasing the gift cards.

4.2.1 Allowed Uses and Limits

- Gift Cards may be given to overseas alumni assisting locally in their respective countries at college fairs, etc. The request for reimbursement of this expense must include the reason for the gift card, the name(s) of the recipient(s) and a statement that all tasks were performed outside the United States. Maximum value of the gift card given to a single recipient is \$50.
- For research involving human subjects, gift certificates may be given to subjects, not to those conducting the research. However, the following steps must be followed:
 - The maximum value of the gift cards given to a single participant shall not exceed \$50 without prior approval from the Department Chair, Dean and Institutional Research Board.
 - Due to private and sensitive information of the participants, records are to be kept by the principal investigator (in the case of a student, the faculty member supervising the student). The record must include the name of the recipient and dollar amount.
 - If any one participant receives a total of \$100 or more in gift cards in a calendar year, a completed W-9 must be obtained from that participant and provided to the Accounts Payable Office along with the total value of all gift cards given to the participant.
 - An end date must be provided (the expected day the last gift card will be given to a participant). The end date should be not more than 3 months from the request date. If more gift cards are needed after 3 months, an additional request may be submitted.
- Full-time Suffolk University students for campus-wide academic or co-curricular achievements, contests or competitions. *University funded expenditures for gift cards to student employees as a token of appreciation for their work are **NOT** acceptable.*
 - The maximum value of the gift card given to a recipient for the event is \$50.
 - Student name and student ID number must be provided with the request for reimbursement.
 - *Note: Full time students who are also employees may be given gift cards providing they are “outside of the employment relationship”*
- For non-employees of Suffolk University, but NOT in lieu of pay. Examples are:
 - A visiting speaker that is not receiving a fee or honorarium may be given a \$50 gift card as a ‘Thank You’. The receipt must specify the name of the person and the purpose of the expense.
 - An alumni volunteering at an event may be given a \$50 gift card as a ‘Thank You’. The receipt must specify the name of the person and the purpose of the expense.

4.2.2 Non-Reimbursable Uses of Gift Cards

This is not a complete list and serves only as examples of non-reimbursable uses of gift cards. To ensure reimbursement, verify any instances not addressed in this policy with the Accounts Payable department prior to purchasing the gift cards.

- Gift Cards may **not** be given to employees.
 - *Note: Full time students who are also employees may be given gift cards providing they are “outside of the employment relationship”*
- Gift cards to student employees as a token of appreciation for their work are not acceptable.

5.0 LOCAL MEAL EXPENSE

Local restaurant charges with only Suffolk University staff or faculty in attendance are not reimbursable. For employee appreciation and team building, see section 6.0.

5.1 Meal Expenses

The University reimburses employees for reasonable expenses for meals consumed while on University business. Below are meal per person policy limits.

• Breakfast (departure from campus or residence before 7 a.m.)	\$25
• Lunch	\$40
• Dinner (return to campus or residence after 7 p.m.)	<u>\$50</u>
	\$115

Receipts must be provided as per the guidelines in section 5.3.

Individual day trip meal expenses are not reimbursable unless the total day exceeds six hours and the employee is traveling during a meal time. In those instances the employee may spend up to \$40 for meal expenses. Receipts must be provided as per the guidelines in section 5.3.

Additional restrictions may exist relating to meals for sponsored programs. Please consult section 6.1, Travel Under Sponsored Programs, as well as the program documentation. Additional questions relating to program restrictions should be addressed to the Senior Grants Administrator.

5.1.1 Alcohol

The use of alcohol for business entertainment purposes should be kept to a minimum. Employees who are driving must NOT consume alcohol. Alcohol during University standard business hours is not allowed or reimbursable.

For Suffolk University’s Alcohol Policy relating to event requirements where alcohol is to be served, see the Suffolk University Alcohol Policy and Alcohol Event Registration Form links on the [Risk Management web site](#).

5.2 Non-Travel Related Meals

Non-travel meal expenses should be kept to a minimum and are only reimbursable when there is a clear business purpose for the expenses. Reimbursement requests for amounts over \$1,000 are subject to the same preapproval procedures as in Section 3.0.

Any expense in this category will be reimbursed through the use of an **Expense Reimbursement Request Form** which may be found on the Business Office site under [forms](#), following the approval procedures specified above.

5.2.1 Meals Including Non-Suffolk University Staff or Faculty Off Campus

Small-scale restaurant expenses incurred when representing the University for employee recruiting or other clearly defined business purposes at non-University facilities are reimbursable, provided clear and compelling justification is provided. If an employee has any doubt about the appropriateness of such an expense, the employee should consult with a supervisor in advance.

Every effort should be made to keep such expenses to the absolute minimum. Per-person meal limits in section 5.1 apply. If the per person amount exceeds the policy meal limits, the reimbursement must also be approved by the Provost, SVP or President.

5.2.2 Meeting Meals Expense On Campus

Requests for reimbursement must include a clearly defined business purpose. Include the purpose for the meeting as well as the attendees.

For large-scale events, with food catered to the work location, please note our agreement with Sodexo that it be the caterer for any event on Suffolk University property with 10 or more people attending. Exceptions are made for pizza deliveries and for cultural events that require ethnic food. If a caterer other than Sodexo is used, every effort should be made to use a purchase order and have the caterer invoice the University. Pre-approval is required and a list of attendees and business purpose must be provided. Catered events are subject to the same requirements as in section 3.0.

5.3 Meal Receipts

The following information must be noted for all business meals.

- Purpose: Business purpose for the expense and/or the business benefit gained or expected to be gained.
- Relationships: The IRS requires: (1) names of all guests; (2) titles or affiliations of guests/business relationship to the University; and (3) the business purpose. Note: for largely attended events, an approximate number of attendees and general classification will be acceptable. For example “refreshments for approximately 20 attendees at the Political Happy Hour Event”

Detailed meal receipts must be provided. Charge receipts noting only totals or charge card statements are not acceptable substitutes. These requirements also apply to meals paid with a University credit card.

6.0 EMPLOYEE ACKNOWLEDGEMENT EXPENSES

The purpose of the Team Recognition Events Fund budget is to foster a collaborative atmosphere.

The entire policy may be viewed [here](#) on the Human Resource web-page and follows standard approval processes.

Each fiscal year an amount will be allocated for team building and celebration activities. This account may not be over spent. All requests for reimbursement for these expenses must follow this process. Requests for reimbursement will be denied if funds have been exhausted.

Events to acknowledging a farewell, retirement, or welcoming a new staff or faculty member are covered by the Welcomes & Farewells Policy and budget.

The entire policy may be viewed [here](#) on the Human Resource web-page and follows standard approval processes.

7.0 POLICY EXCEPTIONS

Exceptions to this policy may be approved by the Chairperson of the Board of Trustees for the President or by the President for all other employees, or as set forth in contractual arrangements approved by the Board of Trustees. It is the responsibility of the employee seeking reimbursement to obtain all approvals for exceptions prior to submitting to Accounts Payable for reimbursement.

7.1 Charges to Sponsored Programs

Any purchases charged to the following funds (first two digits of the budget number) must also be approved by the Office of Research and Sponsored Programs:

- 15 Sponsored Programs

Any purchases charged to the following funds (first two digits of the budget number) must also be approved by the Manager of Accounts Payable or the Controller:

- 22 Non Endowed – for funds availability only
- 23 Endowed Funds – for funds availability only
- 24 True Temp Restricted – for funds availability only

Restrictions: In addition to meeting all other policy requirements, expenses charged to sponsored programs are subject to specific limitations and restrictions set by the sponsor. Any questions should be directed to the Office of Research and Sponsored Programs prior to incurring the expense.

Additional restrictions: Additional restrictions not specifically covered by this policy may apply. Questions should be addressed to the Manager of Accounts Payable.

8.0 NON REIMBURSABLE EXPENSES

The following items are examples of expenses that are not reimbursable (or reimbursable with certain additional approvals) by the University. This is not an exhaustive list, but merely a representation to be used as guidance for those items not covered in the policy.

Holiday	Holiday parties are not reimbursable.
Retirement/ Departure Events	Events for retirements from Suffolk University are covered by the Welcomes & Farewells policy and are reimbursable ONLY when pre-approved by your Dean and/or Vice President and Human Resources.
New Employee Welcome	New employee welcome events are covered by the Welcomes & Farewells policy and may only be reimbursed with prior approval from your Human Resources Partner.
Local restaurant charges	Local restaurant charges with only Suffolk University staff or faculty in attendance are <u>not</u> reimbursable. Exceptions are noted in section 6.0.
Flowers	Flowers are generally not reimbursable. In certain circumstances at a department's request the Human Resource Office will send flowers from the University for an employee or faculty member or an immediate family member of an employee or faculty member. Any requests for flowers to be sent should be requested through Human Resources. For student related circumstances, requests should be made through the Dean of Students or the Law School Dean of Students.
Computer hardware, etc.	Purchase should be made through the ITS Department to provide compatibility and best price. Exceptions must be pre-approved by the Department Head and either the Associate CIO or CIO in ITS.
Furniture	Furniture must be purchased through Purchasing Services in order to comply with University fire safety standards.

Services	Payment for services (speaker fees, independent contractors, etc.) may not be paid for by an employee. This must be processed through Purchasing Services department.
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9.0 ADDITIONAL POLICY CONSIDERATIONS

All Suffolk University employees must have all reimbursement requests approved by a University official who does not report to the employee. For the President, that approval is provided by the Chair of the Board of Trustees or, in the Chair's absence, by the Vice Chair or the Chair of the Administration and Finance Committee. For Senior Vice Presidents, that approval is provided by the President. For Vice Presidents and Deans, approval is provided by the Senior Vice President to whom they report.



EXPENSE REIMBURSEMENT REQUEST

THIS FORM IS TO BE USED FOR EMPLOYEE REIMBURSEMENT
OF PURCHASES AND/OR DAY TRAVEL ONLY

Employee (Payee)	Requested By
Name: _____	Employee Name: _____
Address _____	Department: _____
City, State, Zip _____	Telephone No: _____
Colleague ID No: _____	Email Address: _____

PAYMENT METHOD:

If Check --> Hold for Pickup: _____ Mail: _____
Direct Deposit option, please submit completed form found on the [Accounts Payable web-site](#) prior to submitting request for reimbursement. [Link to Direct Deposit Form](#)

<u>Detailed Description and Comments</u>	Estimate Cost	Final Cost
Refer to the University Travel & General Expense Reimbursement Policy for guidelines. INCLUDE CLEAR BUSINESS PURPOSE.		
Non-Travel Meal Limits: Breakfast \$ 25 pp Lunch \$ 40 pp Dinner \$ 50 pp		
Total:	\$ -	\$ -

Budget Number(s) to be Charged (Required):

Pre-Approval (required if over \$1,000; not day travel) By:

Requestor: _____	Date: _____
Supervisor: _____	Date: _____
Dept Head/Chair: _____	Date: _____
Dean/VP/SVP: _____	Date: _____

Final Costs Approved By:

Requestor: _____	Date: _____
Supervisor: _____	Date: _____
Dept Head/Chair: _____	Date: _____
Dean/VP/SVP: _____	Date: _____

Effective 01/01/16



DIRECT DEPOSIT FORM FOR EXPENSE AND TRAVEL REIMBURSEMENT ONLY

(Note: This is not for payroll)

Complete the section under "To Be Completed by the Employee", sign and date in the proper space at the bottom and hand deliver to Accounts Payable on the 11th floor of 73 Tremont.

DO NOT interoffice this form.

If the Accounts Payable Office is closed, you may use the locked afterhours Payroll Box just outside the Accounts Payable Office.

TO BE COMPLETED BY THE EMPLOYEE:

EMPLOYEE NAME:

COLLEAGUE ID#:

BANK ROUTING #:

BANK ACCOUNT #:

BANK NAME:

(Check one)

Checking:

SAVINGS:

I hereby authorize Suffolk University to deposit any amounts owed to me into my account at the financial institution indicated on this form. Further, I authorize my bank to accept and to credit any amounts indicated by Suffolk University to my accounts. This authorization is to remain in effect until the University and my bank have received written notice from me of its termination.

Employee Signature: _____ **Date:** _____

DO NOT interoffice this form.



CASH ADVANCE REQUEST

Payable to Employee ONLY

Requested By

Employee Name: _____	Employee Name: _____
Address _____	Department: _____
City, State, Zip _____	Telephone No: _____
Employee ID No: _____	Email Address: _____

NOTE: This is **NOT** for Travel. If a Travel Advance is needed, the request is to be made on the Travel Authorization and Expense Report form when obtaining approval for the travel.

NOTE: An Employee Reimbursement Request for the related expense must be processed for Pre-Approval *prior* to requesting an advance.

Complete <u>EACH</u> section below: (required for approval)	Estimated Cost
(1) Detailed description of purchase(s) to be made: (submissions without details will be returned to the requestor)	
(2) Related event and/or reason for purchase:	
(4) Date of event or expected date of purchase:	
(3) Total expected cost of purchase(s): _____>	\$ 500.00
Cash Advance = 75% of expected purchase total (minimum \$100, maximum \$750)	\$ 375.00
Budget Number to ultimately be Charged: _____	

Note: The return of all receipts, documentation and any unspent amount is due within 5 days of the event date or purchase, #4 above. Use the Employee Reimbursement Request to submit final receipts.

Signatures

Requestor: _____	Date: _____
Supervisor: _____	Date: _____
Dept Head/Chair: _____	Date: _____
Dean/VP/SVP: _____	Date: _____