



Policy Name:	Travel and Expense Policy	Policy Number:	2024-18
Associated Form(s):	All related forms submitted via Chrome River, available in Mercy Connect	Book:	Finance Manual
Reviewed:	Non-Academic Policy Committee	Approved:	November 8, 2024
Approval Authority:	President <i>Susan Parish</i>	Adopted:	November 12, 2024
Responsible Executive:	Vice President for Finance	Revised:	August 6, 2018; February 20, 2019; September 4, 2024
Responsible Office:	Finance Office	Contact:	Controller

Policy Statement

Mercy University's Travel and Expense Policy (hereinafter "Policy") has been developed to provide employees on official University business with guidelines for cost-effective travel and ease/efficiency of recording travel expenses. Travel expenses are the ordinary and necessary costs of traveling away from your home base on behalf of the University, which may require overnight stay.

1. Expenses Covered and Documentation Required Under this Policy

The general rule for the reimbursement of travel expenses (consistent with Internal Revenue Service (IRS) rules) is that it be actual, reasonable and necessary. The University is under an "Accountable Plan;" as such employees must provide appropriate substantiation (i.e. itemized receipts) for expenses (i.e. hotel, airfare, meals, tolls, mileage, train fares, etc.). In addition, employees must provide proof of payment (evidence that the expense was paid; for example, a copy of a credit card statement, or receipt from vendor in which it is noted that the item has been paid). Each expense must have a direct business purpose and the benefit to the University must be clearly documented. Expenses not supported by documentation or for which a business purpose and benefit to the University has not been identified, will not be reimbursed. For expenses below \$25, a receipt submission, though encouraged, will not be required; however, the expense must be clearly described and the business purpose and benefit to the University must be documented. The University will not reimburse any personal expenses, without exception. For guidance on travel funded by grants (government or private) please refer to 18. Grant Funded Travel below.

2. Reimbursements

Expense reimbursements must be submitted with the necessary receipts as soon as possible but no later than sixty (60) days after incurring the expense. Expense reimbursements are to be submitted via the Chrome River expense management system, which is found in Mercy Connect. Generally, travelers can expect reimbursement within ten (10) business days after all appropriate documentation is uploaded in Chrome River.

3. Required Approvals.

In order to ensure compliance with this Policy and that all employees are serving as good stewards of University resources with the primary focus on serving its students, all travel, meal, and entertainment expenses must align with department objectives and available budget funds. As such, all domestic and international trips (e.g. conferences, conventions, seminars, meetings, etc.) must be pre-approved in writing (email is acceptable, Travel Pre-Approval Form is not required) before travel, by a manager or supervisor of the requesting employee. It is the supervisor's responsibility to ensure that the travel was a budgeted and authorized activity in line with the

department's mission and priorities. In reviewing the travel, meal and entertainment request, the Finance Office will confirm that the expenses incurred are reasonable, appropriately substantiated and in compliance with this Policy.

All approvals related to this Policy are to be applied in Chrome River by a manager or supervisor of the requesting employee. Each employee's manager or supervisor, having first-hand knowledge of the department's activities and employee's responsibilities must approve all expense reimbursements. The President's expenses must be reviewed by the Vice President of Finance and submitted to the Chair of the Board of Trustees of the University. Corporate card reconciliations and Employee Travel & Meal Reimbursements that exceed \$3,000 must be approved by the department vice president in addition to the normally-required approvals.

4. Missing Receipt(s)

In the rare case that an original itemized receipt cannot be obtained, or is lost or destroyed, the University has developed the "Missing Receipt Form", which is available online in Mercy Connect. This form must be completed when reimbursement is being sought without a receipt for purchases between \$25 and \$100; unsubstantiated expenses exceeding \$100 will not be reimbursed. The form requires that the employee complete an attestation statement that must be approved by the employee's supervisor and endorsed by the appropriate staff officer of the University (and dean in the case of a school). Excessive submission of missing receipt forms will result in disallowance of expenses sought for reimbursement from the University and can result in suspension or revocation of the Mercy corporate card. The Missing Receipt Form is not a substitute for original receipts, but rather a tool to substantiate, as noted above, in those rare cases when the original documentation cannot be reasonably obtained or is lost or destroyed. Completion of the Missing Receipt Form does not guarantee reimbursement, which is at the discretion of the Vice President of Finance or her/his/their designee.

5. Air and Rail Travel (Non-Local)

All travel should be by the most direct, economical, and usually-traveled route. Travelers should make reservations early enough to take advantage of advance purchase discounts. Travel within the United States is to be economy/coach class. Business class travel is strongly discouraged but may be allowed for international and non-US mainland destinations exceeding six (6) hours if approved by the department vice president or school dean, substantiated by email. A copy of the ticket (electronic or otherwise) must be submitted as part of the supporting documentation in Chrome River. Additional charges for seats and other upgrades are not reimbursable.

Travelers should be cautious when purchasing discounted air and rail fares, such as non-refundable and advance-purchase fares, since the airline tickets are usually non-transferable. These tickets may become a problem if not used on the dates and times originally reserved.

If a trip is cancelled for reasons beyond the traveler's control, reimbursement shall be made to the traveler for the airfare. The airline ticket must be forwarded to the Finance Office with the reimbursement request. Expenses/fees related to changes in travel plans caused by business schedule changes, family or work emergencies and reasons beyond the employee's control will be allowed. Significant expenses/fees for airfare changes must be documented and approved by the employee's supervisor, as well as endorsed by the department vice president or school dean , and submitted with the reimbursement request for approval by the Vice President of Finance or their designee.

6. Lodging

When traveling on University business, employees should inquire about educational discounts and use the lodging per diem rates published by the U.S. Department of State for foreign travel and U.S. General Services Administration for domestic travel as the ceiling. These rates are normally established in October of each year and may be found [here](#). The domestic rates are also known as "CONUS Rates." The itemized hotel folio must be attached as part of the supporting documentation to receive reimbursement. The cost to upgrade rooms to luxury and upscale categories is not reimbursable. In addition, personal expenses (e.g. gym fees, movies, spas, etc.) are not reimbursable. For travel with a partner organization, reimbursement shall be limited to the portion not covered by the partner organization. Please provide the documentation for the partner reimbursement to ensure a complete documentation of the trip.

If an employee attends a conference and obtains overnight accommodations at the hotel where the conference is being held (or at a hotel where the conference officials arrange for accommodations), and the per diem rates of the conference accommodations exceed those published by the U.S. Department of State, the employee may be reimbursed for the actual cost of the room, if he/she/they obtain the endorsement of the appropriate vice president or school dean. The endorsement must be submitted with the reimbursement request for approval by the Vice President of Finance or their designee.

If a scheduled trip is cancelled it is the traveler's responsibility to cancel the hotel room. Similar to airfare, if a trip is cancelled for reasons beyond the traveler's control, reimbursement shall be made to the traveler for the hotel provided the supporting documentation is forwarded to the Finance Office. Expenses/fees related to changes in travel plans caused by business schedule changes, family or work emergencies or reasons beyond the employee's control will be allowed. Significant expenses/fees for hotel changes must be documented, endorsed by the department vice president or school dean and submitted with the reimbursement request for approval by the Vice President of Finance or their designee.

7. Car Rental

Car rentals, including gasoline and insurance costs connected with such, are allowable when it has been determined, in advance, to be advantageous in the conduct of University business. The cost for car rental may not exceed the actual per-day cost of a mid-size or electric car unless four or more employees are traveling. In this instance, a full-size car may be rented. See the *Mercy University Vehicle Use Policy* to ensure compliance with any other restrictions relating to car rentals. Car rentals must be approved by the employee's department vice president or school dean prior to the trip. The car rental agreement must accompany the reimbursement.

8. Taxi, Limousine, and Private Car Service

Reasonable charges for taxis, limousines, Ubers and private car services are permitted, from the University or from home to the airport or train station, and vice versa. The traveler can contact the Purchasing Department for assistance in identifying a transportation vendor between the University or home and airport or train station. When practical and cost beneficial, the University encourages the usage of hotel shuttle buses for travel to and from airports, train stations, and downtown/metropolitan areas. Associated tips are allowable at a rate not to exceed 20%.

The traveler may drive a personal automobile to and from the airport or train station and park there while on business. However, reimbursement shall not be made for these expenses (i.e. tolls, overnight parking fees, mileage) if the expense of driving the personal vehicle is greater than the cost of other direct round-trip transportation from the University or the traveler's residence, as applicable. The traveler is expected to use the least expensive transportation, without causing excessive travel time. Similarly, if an employee is driven to and from the airport or train station by a relative/friend, mileage and toll reimbursement to the employee is allowed.

9. Personal Car Usage and Local Subway/Rail Travel

Employees will be reimbursed for mileage, tolls, and parking when they use their personal vehicle, or subway or rail fares, for Mercy business **outside of their normal commute** to their assigned / regular work location in accordance with the IRS' published [rate](#) and as outlined below. Since the IRS comprehensive rate includes gas, reimbursement for gas is not permitted. All travel should be by the most direct, economical, and usually-traveled route.

For purposes of this policy, the term “**employee**” applies to all faculty, administration and staff. An employee's “**assigned or regular work location**” includes the campuses or locations where an employee is assigned to teach, oversee teaching, or supervise student clinical or practical experiences; and/or the campuses or locations where the employee has an assigned workspace or is assigned to oversee employees or is assigned to regularly meet with students or to otherwise provide services.

An employee's "**normal commute**" means the expenses related to commuting between the employee's home and regular workplace. Expenses for an employee's normal commute are not reimbursable.

All reimbursement claims must be supported with documentation of the mileage for the employee's normal commute, as well as the mileage for the travel to be reimbursed and the miles claimed.

Travel Off Campus

Employees traveling to an off-campus location for a special event, meeting or assignment are entitled to reimbursement for the travel expenses in excess of the travel expenses the employee typically incurs on their normal commute, or for the travel expense from campus to the off-campus location (provided the employee was already on-campus for work).

Travel to Campus

Employees assigned to work at a campus other than their **assigned or regular work location** for a special event, meeting or assignment shall be entitled to reimbursement for the travel expenses in excess of the travel expenses the employee typically incurs on their normal commute. Any temporary change to the employee's assigned or regular work location that will last more than ten (10) days must be approved in advance in writing by the area Vice President.

Intercampus Travel

Employees required to work at more than one Mercy University campus during a single day for a work-related meeting, event or assignment are entitled to reimbursement for travel between University campuses. The University's approved mileage between campuses has been calculated and published in the *Intercampus Mileage Reimbursement Table* which can be found in Mercy Connect. As appropriate, subway and rail travel between campuses will be reimbursed. Travel between Dobbs Ferry and Tarrytown is not reimbursable.

Employees who are members of a Collective Bargaining Unit may be subject to different reimbursement rules and should consult the most recent collective bargaining agreement.

10. Meal Allowance for Business Travel

The actual cost of meals for business travel is reimbursable when the employee travels overnight. For meals on both domestic and foreign travel, the University will use as a guide the per diem rates published by the U.S. Department of State, which can be found [here](#). The U.S. Department of State daily per diem rates are based on location, and provide a breakdown based upon meal type (breakfast, lunch and dinner). These rates are considered the ceiling for reimbursement for Mercy

University. Meals and snacks for traveling between Mercy campuses are also not reimbursable. Alcohol is not reimbursable except as provided in 11. Entertainment Expenses below.

To receive reimbursement, conference, convention, workshop or meeting registration receipts, emails or invitations must be submitted to support the validity of these expenses, along with the itemized meal receipt and proof of payment (i.e. the credit card slip alone is not sufficient). In addition, meals included in hotel folios also require itemized receipts. Reasonable amounts for tips are reimbursable and are not to exceed 20%.

11. Entertainment Expenses (Including Lunch and Dinner)

In certain circumstances, the University will reimburse an employee for entertainment expenses, including lunch and dinner. In such cases, the business purpose of the meal and/or expected benefit to the University must be provided. Meal participants must be specifically identified; with the name, title and company affiliation outlined. Alcoholic beverages, while generally not reimbursable, may be reimbursed if an employee is entertaining a potential donor, dignitary, or other official and the amount consumed is reasonable. Note, however, that entertainment expenses, including alcohol, are never reimbursable under a grant or donor fund, even if there is a donor, dignitary or other official participant.

12. Catering and Events

Within the established budget allocation, the appropriate vice president or school dean may approve department/school or University purchase of food and beverage for certain events, meetings, receptions, etc. that primarily involve members of the University community. The University food service vendor has the right of first refusal for events held at the Dobbs Ferry and Manhattan campuses. At the Bronx campus, use of the University food service providers is strongly encouraged as these vendors have been vetted by the University.

Although alcohol is not normally permitted at University functions, there are some alumni, employee and recruiting events where such may be permissible. A department vice president or school dean must approve the alcohol for the event and such should be reasonable. Alcohol purchases for University events should be coordinated through the Facilities Department.

13. Registrations

Registration fees for conferences, conventions, workshops or official meetings are reimbursable. Copies of receipts must be submitted via Chrome River for corporate card transactions and travel and expense reimbursement, whichever is applicable, for the traveler to be reimbursed. Conference, convention or workshop registration, must be submitted as substantiation. For external meetings, email invitations may be provided.

14. Corporate Card

Whenever feasible, the traveler is expected to use the University corporate card to pay for expenses such as registration fees, air/rail travel, lodging, car rental, and other allowable expenses as detailed in this Policy. Cardholders are responsible for submitting itemized receipts via Chrome River and obtaining approval from their supervisor and the budget owner, if necessary, for the charges within fifteen (15) business days of the statement receipt.

The corporate card cannot be used for personal spending and cash advances. In addition, cardholders are to adhere to established credit limits. If a personal expense is inadvertently charged on the corporate card, immediate reimbursement to the University must be submitted via check or money order to the Credit Card Administrator within the Finance Office within fifteen (15) business days of the statement closing date. Disallowed expenses must be immediately reimbursed to the University or will be offset against any monies owed to the employee.

Failure to adhere to this Policy and untimely submission of Corporate Card Reports may result in revocation of the corporate card or dismissal from the University. Please refer to the *Corporate Credit Card Policy* in the Finance Manual (located in Mercy Connect), for further details, including the application process and what to do in the event of a lost or stolen card.

15. Expenses Related to Meetings, Events and Other University-Related Activities Including Entertaining

Purchase of tickets and related expenses for University sponsored events (sporting events, Broadway plays, meetings, speakers, etc.) must be approved in advance by the department vice president or school dean. In addition, the business purpose/benefit to the University must be clearly documented along with the participants of the event.

16. Common Reimbursable Expenses

Expenses that are commonly reimbursable/allowed by the University to the traveler when incurred for University-related business include:

- Air freight/overnight delivery
- Lodging
- Conference Fees
- Baggage Fee
- Gasoline for rental cars or Mercy owned vehicles
- Tolls
- Parking

- Facsimile/Computer Services
- Tips, not exceeding 20%
- Car rental insurance
- Flight protection insurance

17. Non-Reimbursable Expenses

Employees will not be reimbursed for expenses personal in nature or deemed unallowable by the University such as:

- Upgrades to hotel rooms (see section 3 above)
- Upgrades for airfare (see section 2 above)
- Alcohol (unless allowable under sections 9 and 10 above)
- Toiletries (i.e. deodorant, shampoo, etc.)
- Movies
- Health and beauty spas
- Physical fitness fees (i.e. gym fees, tennis/racquetball courts)
- Golf or green fees
- Fines or court fees (i.e. parking violations, moving violations)
- Travel expenses of family members
- Pet kennel fees
- Babysitting fees
- Credit card finance charges or delinquency fees
- Laundry/dry cleaning for trips shorter than 7 days
- Travel life insurance
- Payment of personal services (i.e. employee pays a speaker)
- Any other charge that at the discretion of the Vice President of Finance or their designee deems is not in the spirit of this Policy

18. Grant Funded Travel

Normally travel funded through grants, whether government (federal, state, local) or private, will follow this Policy. However, grant personnel must familiarize themselves with the terms of the award agreement/contract and the Grantor's policies as those terms and policies will supersede this Policy in the event that they are more conservative. Conversely, if the terms of the agreement/contract are more liberal than the University's policy, this Policy is to be adhered to.

19. Deviations from Policy and Fraudulent Expenses

Providing falsified receipts or intentional submission of personal expenses by an employee can result in termination of employment. Any deviation from the Travel and Expense Policy must be evaluated and approved by the Vice President of Finance of the University or their designee.