General Spending Guidelines for Staff/Program Expenses

The following constitutes our annual guidance for incurring and processing staff/program-related expenses, including travel, conferences, procurement, and restricted items. Thank you for your cooperation and please direct questions to YSOM Business Operations or Dawn Allen (203-436-4881). Further information can be found in the Business Operations section of the YSOM Portal.

Conference Hosting
- Generally speaking, conference decorations and provisions must pass the reasonable person test (e.g. no ice sculptures, cream puff pyramids, or other similarly extravagant purchases). Flowers and/or centerpieces should be kept to a minimum. Please discuss your spending plans with Business Operations in advance of the event.

Employee Recognition
- The University prohibits cash gifts to employees. Non-cash expenses are only allowed for modest expressions of sympathy and employee recognition (which should be initiated by HR only).
- Staff who reach service milestones during the past fiscal year are recognized by the school and receive a recognition gift from the University.

Events & Space Rental
- There is no parking available for event guests at Evans Hall. Free parking at nearby Yale University lots is available after 4 p.m. on business days and all day on weekends and holidays.
- All non-YSOM groups will be charged for space rental unless the Dean’s Office grants a waiver. Yale departments are charged at a lower rate than the public
for space use. Additional services such as A/V or custodial are charged incrementally per hour.

- All non-YSOM entities renting space must use YSOM Hospitality for their catering.
- Additional details on spacing and event policies can be found on the portal. Alternatively, for more information about these policies, please contact SOM Events Department at the Yale School of Management, 203-436-9669, or SOMevents@yale.edu.

**Hiring Policies**

- This is a reminder that in advance of hiring anyone to perform work for YSOM (non-Yale students, casuals, temps, interns, etc.) it is important to contact SOM HR: Diane Temple (diane.temple@yale.edu), Managing Director Human Resources, Jean Page (jean.page@yale.edu), Associate Director Human Resources, or Lisa Rathsock (lisa.rathsack@yale.edu), Senior HR Specialist to determine the appropriate employment process for your hire. The University has stringent hiring rules and the school is required to adhere to them.

**Hospitality and Dining Options**

- SOM Events offers complete event planning services, including menu selection, staffing, rentals, special decorations, flowers, audio/visual equipment, and more, utilizing SOM Hospitality as their primary provider. For more information on catering at SOM, please contact the Events Department at the Yale School of Management, 203-436-9669, or SOMevents@yale.edu.
- Charley’s Place is open 11:00 a.m. - 1:30 p.m. on weekdays. The McNay Café is open 8:00 a.m. - 5:00 p.m. weekdays (limited hours during University breaks and Holidays).
- Charley’s Place and the McNay Café accepts all major forms of credit cards, Eli Bucks and YSOM Courtesy Cards – no cash. Please do not use your Yale Pcard at these sites.
- For YSOM staff, Eli Bucks is a courtesy card that can be used for business warranted dining at the McNay café or Charley’s Place only. This is a prepaid meal plan; it is not considered a gift card and can only be used by University Affiliates and their guests. For more information on Eli Bucks, please see Eli Bucks.
- The use of Yale Dining’s catering service is the preferred option for catering events, and no tipping is allowed under those circumstances. Outside vendor caterers/delivers food, and a tip to the delivery person is appropriate. In that case, an amount up to a maximum of a 10% gratuity is considered fiscally responsible and allowable under Yale policies.

**Procurement, Purchase Orders & P-card**

- A purchase order is the preferred purchasing method for goods and services.
- Use the Buying Guide to determine the proper payment method. If you do not use the appropriate scenario, you must have prior Business Operations approval.
- The Yale Purchasing Card (P-card) is the preferred method of payment for travel.
expenses.
  o Do not allow other faculty or students use your P-card to make purchases.
  o P-cards may be shut off if transactions remain unprocessed for more than 45 days. After 60 days, unprocessed transactions may be treated as advances and deducted from your pay.
  o Other reasons for suspension of a P-card account include:
    o Sharing the card with someone else;
    o Using the card for personal expenses or for other charges outside of policy;
    o Consistently failing to provide the necessary receipts.
    o Splitting charges to evade P-card limits
  o All purchases made with a PCard must comply with the Permitted Commodities (e.g. travel, entertainment, small dollar supplies) and Prohibited Commodities (e.g. gift cards, professional services, cash advances, traveler’s checks) lists maintained in Procedure 3215 PR.01 Yale Purchasing Card Procedure, unless the cardholder receives prior approval from the Controller’s Office;
  o All cardholders must not electronically store their P-card number with any online suppliers (e.g., Amazon, Uber), to minimize the risks associated with potential supplier data breaches.
  o See the Yale University Purchasing Cardholder Agreement

Reimbursement to Non-US Visitors
  • U.S. immigration regulations restrict the types of payments that can be made to persons who are neither citizens nor permanent residents of the United States. The determination of whether payment is permissible is based on an individual's current immigration status. Please confirm using the tax website and Policy 3415. Please make it a practice to include a disclaimer that reimbursements are based upon current visa statuses.
  • Instruct the visitor to provide all receipts with proof-of-payment to facilitate reimbursement.
  • If reimbursement is a benefit to the individual a 30% tax maybe withheld depending on individuals visa status and tax treaty with the United States.

Restricted Items
  • Small tokens of appreciation (under $75, including tax) can be given to speakers/distinguished guests. YSOM-branded gear (fleeces, sweatshirts, portfolios, mugs etc.), available at the mailroom, provide an efficient option. Provide your COA for transfer; do not use a Pcard.
  • Speakers may not be paid honoraria without prior written permission from the Business Office. Note that honoraria appears on the list of items that can never be paid for with a PCard.
  • YSOM funds are not to be used to provide gifts to staff members or students, nor are they to be used, except in rare instances after following strict guidelines, to make payments to other 501(c) 3 non-profit organizations.
  • Restricted items (e.g. tokens of appreciation, event decorations, etc.) should be
charged to Other Unallowable Costs (SC294), they are excluded from the university’s indirect cost calculation.

Sustainability
- Whenever possible, please utilize the sustainability tips when making purchasing decisions. [http://portal.som.yale.edu/page/sustainability-som](http://portal.som.yale.edu/page/sustainability-som)

Technology Purchases
- All hardware, software and IT service purchases (e.g., computers, software, printers, mobile phones, tablets, databases, and IT professional services including web development) must be made through YSOM’s IT department. We have special pricing and purchasing agreements with many popular manufacturers including HP, Dell, Lenovo, and Apple (although you are not limited to only those brands). Certain software titles may be available for self-download from Yale’s software library at [http://software.yale.edu](http://software.yale.edu). However this site does not include all of Yale’s licensed software, so always contact IT before purchasing any program. Yale also has contracts with mobile device carriers with which YSOM IT can help furnish service at a negotiated rate. The IT department also assists in review and negotiation of contracts for technology services including packaged software solutions and professional services.
- Apple Watch and/or service are not allowable.
- Contact the YSOM IT Help Desk at x27777 or somit@yale.edu to place an order or to discuss your needs. If you do not have a particular item in mind, IT will provide a list of recommended options.

Travel Expenses
- [Yale Travel Management: Travel on University Business](http://portal.som.yale.edu/page/sustainability-som)
- Economy fare is the standard. Business class airfare is allowed only in the following scenarios:
  - Any flight segment that has a scheduled in-air flying time in excess of five (5) hours,
  - OR
  - The total scheduled in-air flight time, including connecting legs, is in excess of eight (8) hours,
  - OR
  - A medical justification document by a primary care provider.
- First class is not allowed under any circumstances. Please be aware that some airlines call their first class by other names. The first class concept still applies.
- Consider requesting the per diem meal reimbursement instead of individual meal receipts. The process is more streamlined, just a matter of entering per diem in the expense item, choosing the appropriate city and providing the number of meals requesting. As a reminder if you are departing in the PM, you shouldn’t request per diem for all 3 meals, breakfast, lunch and dinner.
Per diem should only be requested after the time of departure from your home base.

- If you need to start your travel at 11:30 am you should only request lunch and dinner.
- If you are returning to the home base at 2:30 pm you should only request breakfast and lunch.

A traveler may request per diem reimbursement for meals, tips, and incidentals. Incidental expenses included in the domestic per diem rates are tips for services. International per diem rates include laundry, dry-cleaning, and tips. Any meals provided by the conference/host must be excluded from the per-diem request. The rates vary by city:

- Domestic: [http://www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287)
- Non-US: [https://aoprals.state.gov/web920/per_diem.asp](https://aoprals.state.gov/web920/per_diem.asp)

Individuals cannot combine actual meal reimbursements with per diem reimbursements on a trip. The one exception is group business meals (e.g. request a per diem meal reimbursement for breakfast and lunch with a group business meal receipt for dinner).

- The cost of business meals should be reasonable (less than $100 / person including tax and tip). When sound business reasons necessitate that business meals exceed $100 / person, prior approval from the business office is required. Costs in excess of $125 / person will not be reimbursed. The excess cost will be considered a personal expense.
- Business meals must include a list of the attendees and their business relationship to the University. A detailed list of attendees is required for meals up to and including 10 people. For groups of 11 or more, a description of the group and total number of attendees is required.
- Within the continental U.S., travelers should decline all car rental insurance (it will not be reimbursed). However, while outside the continental U.S., travelers should accept Loss Damage Waiver (LDW) and Liability Insurance Supplement (LIS). As the result of a policy change, Yale will now reimburse for car rental GPS devices.
- If an original receipt is missing for a P-card transaction of $75 or greater, the individual should request a duplicate receipt from the vendor. In the absence of a duplicate receipt, please use the [missing receipt form](https://aoprals.state.gov/web920/missing_receipt_form) and attach to report in Workday.
- Airbnb and similar short-term rental sites may be used to book lodging instead of a hotel, provided that the cost per night does not exceed that of local hotels.

**Miscellaneous**

- Normally, YSOM funds are not to be used to provide food/refreshments for internal meetings that include only YSOM staff.
- YSOM funds should only be used when school business is the primary purpose for the trip.
- In an effort to consolidate holiday activities to ensure the cost is reasonable, YSOM hosts one school-wide holiday event to which all faculty and staff are invited. Individual holiday events must be paid for using personal funds.
• Expenses with required supporting documentation should be submitted within 30 days of incurring the expense or returning from the trip. Expenses processed after 120 days through 1 year will be reimbursed as taxable income through payroll. After one year it will not be reimbursed.

• When traveling internationally, Both ATT and Verizon have International Day Pass on all Yale provisioned accounts. Please review the Service Catalog page for International Data Plans (https://confluence.som.yale.edu/display/SC/International+Data+Plans) for links to each vendors site with all countries that are covered. If your country is not covered, please contact SOMIT with your selection of alternate coverage (also listed on the International Data Plans page) two weeks prior to travel so service can be updated.

• Travel advances are allowed, particularly for trip destinations where MasterCard acceptance is not prevalent. The University has increased the cash cap to $1,000. Traveler’s checks are no longer offered so advances over $1,000 will be distributed via check / direct deposit (and will require additional lead time for processing).

• All gift certificates and non-cash gifts of $1 or more (including study subject payments) must be reported to Payroll unless the study is confidential. Please include this disclaimer at the bottom of the survey: this income may be considered taxable income. Gift cards can only be purchased using the Workday create spend authorization process. Please forward reportable information to the SOM Business office.

• Third party payments for services and honorariums from personal funds are not eligible for reimbursement. Please consult the purchasing guidelines for details on how to reimburse or process payment for services.

• For furniture purchases please consult Facilities to assist in using Yale’s preferred vendors and to ensure compliance with fire code requirements. Yale will not pay for home office furniture.

• Yale policy recommends the usage of Amazon Business which is a free program for business customers that includes features such as multi-user management, workflows and approvals. Eligible orders include Free Two-Day Shipping, business pricing, tax exemptions, and other features. For additional information, please see the Amazon Business Account FAQ. Please note: this program is not the same as Amazon Prime which is a paid subscription program. All other Amazon Prime accounts are considered a personal membership not payable from Yale funds.

In all cases, the business meal or event must be appropriate to the situation and the nature of the business conducted by the school. Prudent business judgment and moderation, coupled with disciplined budgetary control, dictate whom these functions serve, the frequency of events, and the reasonableness of related costs. Please contact Jason Kroon (432-6131) for pre-approval on any unusual expenses or purchases outside of the above listed guidelines. If pre-approval is not obtained, you may not be reimbursed for the inappropriate expenses.
COVID-19 Policy Updates

Please see the below information from Central Financial Departments and Yale School of Management Departments regarding changes during the COVID-19 virus.

Business Meals (COVID)

- To do our part in limiting the spread of COVID-19, the university is strongly discouraging in person meal purchases, this includes business meals for students, faculty and staff for the duration of this public health crisis.

- Grubhub is now an approved supplier through the establishment of a Yale-wide corporate account. This new agreement allows departments to order and have food delivered to virtual meetings across the US. Orders for large and small groups. There is a 3% Grubhub administration fee. Please send an email to sombusiness.office@yale.edu to request Grubhub, at least 7 business days before meeting.

- Charley’s Place – Vouchers can be requested 3 business days prior to a meeting. Each voucher is worth $10.95, and used at Charley’s Place or Café’, vouchers will expire the day of commencement. Please send an email to sombusiness.office@yale.edu to request the voucher.

Events & Space Rental (COVID)

- Due to COVID-19, the use of space at Evans Hall is focused primarily on the delivery of SOMs core academic programs. In-person events and meetings are discouraged at this time.

- SOM’s space use policies will continue to evolve as the university guidance evolves.

- For more information about space use at SOM, please contact the Events Department at the Yale School of Management, 203-436-9669, or SOMevents@yale.edu.

Hybrid Employee Reimbursement Policy (Interim) Policies & Procedures update (August 11, 2021)(COVID)

Interim Purchasing and Reimbursement Policy (For Employees in Remote and Hybrid Working Arrangements)

- Incremental purchases to support multiple work locations (e.g., home office and Yale office) are generally not allowable. Departments may, however, exercise discretion in permitting reasonable incremental purchases of peripheral items (e.g., computer mice, keyboards, mouse/keyboard batteries, laptop chargers, headphones, microphones, webcams). Purchases of all such
items require prior approval from the business operations, sombusiness.office@yale.edu.

- Employees, if they wish, may use personal funds to make incremental purchases (e.g., additional monitors, additional laptop docking station, scanners, desk chairs) to support multiple work locations. Discounts via preferred vendors are available through Personal Purchases with an Authorized Reseller.

This interim policy establishes requirements and guidelines for business expenses supporting remote work and hybrid work during the COVID-19 pandemic.

**Travel (COVID)**

- Travel and associated activities have been identified as a risk for exposure to COVID-19. The university urges travelers to assess risks prior to travel and deploy safe practices during travel. International travel poses greater risk than domestic, even for fully vaccinated travelers.

- Consistent with Yale’s direction, we urge you to consider carefully any travel, whether University-related or personal, and assess whether it is truly necessary. Please check the Yale COVID-19 Information page.