



Financial and Administrative Reference Guide

The policies and procedures contained in this guide are subject to ongoing review by the Office of Finance and Administration, internal auditor, independent auditors, the President and the Board of Trustees. These policies have been devised over many years and reflect such reviews and audits.

The policies and guidelines contained in this guide can be assured to be current only at the time of publication. The Office of Finance and Administration will provide updates to the guide as necessary.

This document is intended as a helpful guide to assist individual departments to expedite various administrative activities. It is not intended as a summary of all University policies.

Last Updated: August 2019

TABLE OF CONTENTS

WHAT'S NEW:	1
ABOUT THIS GUIDE	1
DIRECTORY	2
QUICK-CALL DIRECTORY	5
FINANCIAL POLICIES AND PROCEDURES	6
BUDGET PROCEDURES	6
Budget Preparation	6
Budget Revision	6
Overspent Budgets	8
Budget Responsibilities	8
Budget Reports	8
Budget Transfers for Shared Expenses	9
CASH RECEIPTS POLICIES AND PROCEDURES	10
CONTRACT OR AGREEMENT APPROVAL AND INSURANCE	11
Contract Checklist	11
Insurance	13
EXPENSE REIMBURSEMENT	14
Check Processing	14
Employee Payments	14
Flowers	14
FACILITIES RENTAL	15
GENERAL LEDGER ACCOUNTS	16
Account Numbering Structure	16
Object Code Descriptions	17
GRANT ADMINISTRATION	21
Introduction	21
University Policies	21
New Grants	21
Award Management	23
Unallowable Costs Under Federal Regulations	24
Budget and Expenditure Monitoring	24
Prior Approvals	25
Cost Transfers	26
Financial Reporting & Invoicing	26
Federal Grant Sub-recipient Monitoring Policy	26
Restricted Accounts	27
Internal revenue service guidelines: taxability of scholarships and tuition remission	28
Scholarships	28
Tuition Remission	28
Other Scholarships and Remissions	29
IRS guidelines: Taxes on Unrelated business expenses (UBIT)	32

FINANCIAL AND ADMINISTRATIVE REFERENCE GUIDE

PURCHASING 35

Purchases Less Than \$2,000 _____	35
Initiating an Online Purchase Order Requisition (less than \$5,000) _____	36
Initiating a Purchase Order Greater than \$5,000 or Funds 2, 5, or 9 and Travel, Car Service or Hotels _____	36
Merchandise Orders _____	37
Receipt of Goods and/or Services & Prepayments _____	37
Change Orders - Cancellation or Modification of Order _____	37
Travel Purchases _____	38
Interdepartmental Orders _____	44
Furnishings and Equipment _____	44
Adelphi Dining Services _____	45

RECORD RETENTION POLICY 46

TELECOMMUNICATIONS 48

Telephone Policy _____	48
Telephone Use Monitoring _____	48
Cellular Phone Policy _____	48

TRAVEL REIMBURSEMENT 49

General Guidelines _____	49
Advances _____	50
Faculty Travel Guidelines _____	50
Reimbursements _____	51
Hotels _____	51
Airline Tickets _____	51
Registrations _____	51
Meals _____	51
Meals and Events for University Employees _____	52
Alcohol _____	52
Transportation _____	52
Mileage _____	52
Car Rentals _____	52
Gasoline _____	52
Tolls _____	52
Parking Fees _____	52
University Vehicles _____	53
Approvals _____	53

TUITION AND FEE POLICY 54

Payment Policy _____	Error! Bookmark not defined.
Assistantships and Remissions _____	56
Withdrawals _____	56
Refund Policy _____	56
Financial Assistance _____	57
Scholarships _____	58

ADDITIONAL POLICIES 60

Personal Property _____	60
Prizes and Gifts _____	60
Stop Payment Request _____	60
Prepaid Expenses (Deferred Charges) _____	60

FACILITIES MANAGEMENT 61

Obtaining Services _____	61
Building Inspection _____	61
Alternations/Renovations _____	61

FINANCIAL AND ADMINISTRATIVE REFERENCE GUIDE

Preventive Maintenance_____	61
Defferred Maintenance Program_____	62
Maintenance Agreements _____	62
Grounds Care _____	62
Custodial Services _____	62
Signs_____	63
Energy and Utilities_____	63
OTHER SERVICES 63	
Air Conditioning _____	63
Electrical work_____	63
Carpeting_____	63
Painting_____	63
ADDITIONAL SERVICES 64	
Projects _____	64
Code Conformity_____	64
Equipment_____	64
INSTALLING EQUIPMENT 64	
ENVIRONMENTAL HEALTH AND SAFETY OFFICE 64	
ARCHITECTURAL DESIGN AND ESTIMATING 64	
MOVING 65	
HUMAN RESOURCES _____	66
PAYROLL 66	
PAY ADVANCES 66	
PERSONNEL RECRUITMENT 66	
TEMPORARY SERVICES 67	
EQUAL EMPLOYMENT OPPORTUNITY/ANTI-HARASSMENT 67	
EXECUTIVE LEADERSHIP AIR TRAVEL POLICY 67	
CONFLICT OF INTEREST POLICY 67	
COMPUTER INTERNET USAGE 67	
OFFICE OF INTERNAL AUDIT _____	68
UNIVERSITY ADVANCEMENT – DEVELOPMENT ACTIVITIES_____	70
GIFT ACCEPTANCE PROCEDURES AND GUIDELINES 70	
ESTABLISHMENT OF FUNDS: ENDOWED, RESTRICTED, MEMORIAL 70	
FORM PREPARATION _____	72



WHAT'S NEW:

Page No.

69	<u>Office of Internal Audit</u> Staffing changes went into effect as of August 2019
2-3	<u>Directory Changes</u> Staffing changes went into effect as of July 2019
51	<u>Meals</u> Changes to the amount reimbursed for meals incurred while away overnight
52	<u>Meals and Events for University Employees</u> Guidelines on meals and events for University employees
52	<u>Alcohol</u> Guidelines regarding the purchase and use of alcohol
51	<u>Registrations</u> Updated the payment process for attendance at seminars and conferences
51	<u>Hotels</u> University exempt from paying sales tax in New York, Massachusetts and Florida
2-3	<u>Directory Changes</u> Staffing changes went into effect as of February 4, 2019
71	<u>New Program Initiatives</u> This chapter is currently under review and temporarily removed
52	<u>Mileage</u> Standard mileage rate used by the Internal Revenue Service as of 1/1/19
49	<u>Travel Expenses</u> updated timeline to submit reimbursements
14	<u>Service Provider Agreement</u> and other University forms are currently being reviewed & updated
46-47	<u>Record Retention Policy</u> Updated
50	<u>Faculty Travel Guidelines and Eligibility of Faculty or Staff on Leave Guidelines</u> Updated
4	<u>Directory Changes</u> Auxiliary Services renamed Office of Auxiliary and Event Services
46	<u>Adelphi Dining Service</u> Changes to requests for working lunches and approval process
6	<u>Budget Preparation</u> Date changes made to the Budget Preparation process
8	<u>Budget Reports</u> Changes to the Budget Reports printed distribution process
74	<u>FORMS</u> Reviewed and updated by the Office of Origination. Added Record Transfer Form.

ABOUT THIS GUIDE

Because the Financial and Administrative Reference Guide (FARG) is an evolving document, it is best used as a digital copy; consider bookmarking the new site for FARG, which is now found on [ECAMPUS](#), under the heading 'Intranet Sites.' Major changes and updates will always be included in the 'What's New' section of the FARG (above), and on the home page of the FARG eCampus site. Once yearly, a campus-wide email is sent to notify and remind the campus of this useful resource.

Links to relevant sites will appear in the FARG as an uppercase hyperlink. For example, to visit the site, you can click on the following link: [FARG](#).

There are numerous forms available through the FARG site, although every form for University use is not represented here. If you wish to download a single form, or all of the forms referenced in FARG, you can visit the 'Forms' section of the FARG, and click on the form by name. Alternately, all forms referenced in the FARG can be downloaded via Zip File, available on the right sidebar of the screen within any section of the FARG. Within the FARG, forms available to download appear as such: **Form**, with the name of the form depicted in brown.

Should you have any questions, please call the Office of the Finance and Administration at extension 3176.

DIRECTORY

Executive Offices

Extension

President’s Office

Christine M. Riordan, President.....	3838
Mary Aldridge, Director of Board Relations.....	3843
Gina Scardino-Debold, Executive Assistant.....	3480
Perry E. Greene, Vice President of Diversity and Inclusion.....	4041
Maggie Yoon Grafer, Chief of Staff & Assoc. VP of External Relations.....	3844
Kate McDowell, President Communication Manager.....	3706
Martha Tassiello, Executive Assistant to the Office of the President.....	3842
Madeline McAndrews, Executive Assistant to the Office of the President.....	3474
Bernadette Balvin, Executive Office Coordinator.....	3701

Provost’s Office

Steve Everett, Provost and Executive Vice President	3167
Audrey Blumberg, Deputy Provost	3159
Sam Grogg, Special Assistant to the Provost for Strategic Initiatives.....	3810
Christopher K. Storm, Jr., Associate Provost for Faculty Advancement and Research.....	3165
Cara Terzulli, Deputy to the Provost.....	3865
Karen Zang, Executive Assistant to the Executive Vice President.....	3163

Finance and Administration

James J. Perrino, Executive Vice President of Finance and Administration.....	3385
Robert DeCarlo, Controller and Associate Vice President.....	3184
Eugene Palma, Chief Administrative Officer and Associate Vice President.....	3505
Laura Kern, Executive Assistant to the Office of Finance and Administration.....	3176

Enrollment Management

Kristen Capezza, Vice President of Enrollment Management.....	3021
---	------

Student Affairs

Jeffrey A. Kessler, Assistant Vice President and Dean of Student Affairs.....	3660
---	------

Off-Campus Administration

James McGowan, Executive Director of Off-Campus Administration.....	3162
---	------

Advancement

Patrice Panza, Assistant Vice President.....	3098
--	------

External Affairs

Maggie Yoon Grafer, Chief of Staff and Assoc. VP of External Relations.....	3844
Jodie D. Sperico, Executive Director of Alumni Relations.....	3156
Amelia Harrison, Director of Special Events and Engagement.....	3751

University Communications and Marketing

Joanna Templeton, Associate Vice President of Brand Strategy and University Communications.....	3909
--	------

Other Financial and Administrative Offices

Financial Operations

Michael McLeod, Dir. Of Financial Operations and Associate Vice President.....	3177
Grace Barberio, Associate Budget Director.....	3197
Frank Scott, Assistant Budget Director.....	3213
Adam Brower, Staff Accountant/Budget Analyst.....	3198
Eileen Conboy, Contract Coordinator.....	3238
Migdalia Dominguez, Contract Management Analyst.....	3861
Elizabeth Kash, Director of Procurement.....	3247
Darlene Darmiento, Assistant Director of Procurement.....	3241
Thomas Kramer, Procurement Agent.....	3243

Cashiers/Billing

Mary Barca, Director of Cashiers and Billing/Bursar.....	3277
--	------

Finance Office

Paul Nelson, Executive Director of Accounting and Finance.....	3191
Marie Regis, Director of Payroll and Accounts Payable.....	3189
Esmeralda Masone, Accounts Payable Supervisor.....	3192
Jacqueline Morana, Grants Accountant.....	3196
Mireille Sabbague, Hourly Associate.....	3196
Taylor Weissberger, Assistant Controller.....	3107
Melanie Herschkowitz, Assistant Controller.....	3869

Auxiliary and Event Services

Alain Lanz, Director, Auxiliary Services.....	3601
Angelo M. Gagliano, Sr., Associate Director, Operations & Event Services.....	6042

Facilities Management

Robert Shipley, Assistant Vice President for Facilities Management.....	3452
---	------

Human Resources

Cindy Donnelly, Chief Human Resources Officer.....	3268
Jane Fisher, Director/Employment, Employee and Labor Relations.....	3222
Karen Loiacono, Manager of Benefits and Compensation.....	3229

Information Technology and Resources

Carol Ann Boyle, Chief Information Officer.....	3775
Avery J. Bourgeois, Director of Budget and IT Operations.....	3348
Tara Coye, Director of Web Development and Digital Strategy.....	3744
Michael DiCrescio, Director of Postmodern ERP.....	3745
Fred Hicks, Director of Networking and Communications.....	3338
Kerry Nicollet, Director of Information Technology Engagement.....	3330
Eileen Michels, Executive Assistant.....	3356

Internal Audit

Patricia Mantay, Director of Internal Audit.....	3285
Jessica B. Rodriguez, Senior Internal Auditor.....	3282

Office of Risk Management

Ellen Caravella, Director of Enterprise Risk Management, Ethics, and Compliance.....	3283
--	------

<u>Project Management</u>	
Joseph Battaglia, Director of Project Management and Assistant Vice President.....	3345
<u>Public Safety and Campus Transportation</u>	
Robert F. Hughes, Executive Director.....	3501
<u>Sponsored Research & Federal Grants</u>	
Mary Cortina, Director of Sponsored Programs.....	3259
<u>Student Account Services</u>	
Kathy Lemmon, Director of Student Account Services.....	3073
<u>Student Financial Services</u>	
Sheryl Mihopulos, Assistant Vice President, Student Financial Services.....	3365

QUICK-CALL DIRECTORY

Accounts Payable.....	3192
Airline Tickets.....	3256
Budget Over Expenditure.....	3198
Budget Preparation/Revision.....	3198
Cashiering.....	3274
Conferences.....	3455
Contracts.....	3238
Facilities Management.....	3970
Faculty Workload.....	3213
Grant and Contract Accounting.....	3107
Human Resources/Fringe Benefits.....	3220
Insurance.....	3249
Interdepartmental Transfer.....	3198
Internal Audit.....	3284
Inventory.....	3248
Journal Entries.....	3199
Payroll/Paychecks.....	3195
Purchasing.....	3245
Restricted Accounts.....	3196
Student Account Services.....	3070
Student Financial Services.....	3080
Taxes on Graduate Assistants/Nonresident Aliens.....	3189
Telecommunications.....	3015
Travel Advances.....	3199
Travel Expense Reimbursements.....	3198
Tuition and Fee Rates.....	3072
University Housing.....	3650
Unrelated Business Income.....	3199



*FINANCIAL POLICIES AND PROCEDURES***BUDGET PROCEDURES*****BUDGET PREPARATION***

The budget preparation process is automated through [ECAMPUS](#). The following is a summary of the budget preparation procedures and calendar:

- Web-based course planning for the following Fall semester along with best estimates for the following two fiscal years is due around September 30.
- Online budget preparation training classes will be offered in November.
- In the beginning of November, a memo will be sent to all Deans and Directors outlining the budget preparation process.
- In early December, the online budget processing program will be activated by OITR for all authorized users to begin their budget planning for their operating budgets.
- By the second week in January, all budget planning forms are due to the respective Vice Presidents. Along with the online planning, the forms being referred to are for (i) Proposed Capital Requests; (ii) New Initiatives; and (iii) Revenue and Enrollment Forecasts.
- Also beginning this second week in January, the Provost will be scheduling budget hearings with each of the respective Deans to discuss their unit budget preparation.
- By the end of January, the Vice President's recommendations are submitted to the Budget office.
- By February 1, all publications and advertising requests should be submitted to the Office of Promotion and Outreach.
- In the March Board of Trustee meeting, the budget will be submitted for review and approval by the Finance and Administration Committee of the Board, as well as by the full Board.

Every effort must be made to operate within the provisions of the original budget, which has been reviewed and approved by the Board of Trustees. In this regard, each department **must carefully monitor its approved budget in detail on at least a monthly basis**. In an effort to further assist departments in monitoring their budgets, departments have online access to their budget and accounting data.

BUDGET REVISION

To allow for greater budget flexibility, while at the same time minimizing the need for budget adjustments, the majority of individual object codes have been grouped into one of three expense categories: (i) supplies; (ii) travel and entertainment; and (iii) furniture and equipment.

OVERSPENT BUDGETS

The University will not process Check Requisitions, Purchase Order Requisitions and Travel Expense Reports charged to overspent expense categories or object codes. To expedite processing of such requisitions, a budget transfer should be made prior to the submission of these documents.

BUDGET RESPONSIBILITIES

Once an initial budget or revision is approved, each unit is responsible for maintaining expenditures within the budget. Failure to adequately control expenditures can result in an over-expended budget. In such instances, the budget unit responsible will forfeit the right to spend against that budget.

BUDGET REPORTS

The following financial reports are available to a department's authorized users via [ECAMPUS](#). These reports can be found under: Services » IT SAAS » Financial Planning. Information contained in these reports is updated daily.

- **Budget Activity Report** – This report provides a detailed listing of actual expenditures. Items are listed by object code, indicating the vendor or description and amount of each individual expenditure. Suspected errors or discrepancies should be reported promptly to the Finance Office or Budget Office.
- **Current Budget Balance** – This report is a web-based summary by department and object code of budget, actual, encumbrances, and pending transfers and requisitions.
- **Open Purchase Order Report** – This report contains a listing of outstanding purchase orders. Departments should carefully review this report to verify that open purchase orders listed are valid, are appropriately charged to the department, and the total agrees to the Encumbrance column on the budget summary report. All discrepancies should be reported to the Purchasing department

Note: Since this report identifies open (unpaid) purchase orders, it should also be reviewed for any goods/services received by the department which have not been reflected as paid on the monthly budget activity report (please allow for adequate processing time). Such unpaid items should be brought to the attention of the Accounts Payable department.

- **Budget Summary Report** – This report provides an overview of your department's original and revised expense budget, year-to-date actual expenditures, encumbrances and available balances. Encumbrance amounts represent outstanding purchase orders not yet paid. These funds are committed and, therefore, are deducted from your available balance. An expense budget with "CR" (credit) in the column entitled "balance" indicates that the line-item (or total budget) is overspent.
- **Budget Status Summary – 3 Year Analysis** – This report provides a summary by object code of the original budget, revised budget, and actuals for the three most recent fiscal years.
- **Payroll Distribution Report** – This report provides a detailed listing of salary charges by employee for all full-time, permanent part-time, part-time hourly, overtime and student employees paid during the current month. Suspected errors or discrepancies should be reported promptly to the Payroll department.

It is the individual department's responsibility to carefully review these reports on a timely basis. Please report any discrepancies promptly to the Finance Office or Budget Office.

BUDGET TRANSFERS FOR SHARED EXPENSES

When expenses need to be shared among Fund 1 departments, it is not appropriate to transfer budgets from one department to another. The proper way to handle such shared expenses would be to initially charge the proper department(s) directly on the **Purchase Order**, **Check Requisition** or **Travel Expense Report** when paying for the expense. Each of these payment methods has the ability to charge multiple accounts when being entered into the Administrative System.

In cases where the charge has already been posted to the general ledger to only one account and needs to be charged to **more than one account**, please contact the Finance Office via e-mail with the appropriate details so that a journal entry can be prepared and processed to properly reflect the expense in the proper account(s). This case may especially be true when paying an Adelphi Dining Services bill since their CaterTrax system only charges one department on their proprietary system.

CASH RECEIPTS POLICIES AND PROCEDURES

Every department that collects either cash or checks directly from University employees, students or outside parties must comply with the following cash receipts internal control procedures:

- All checks must be made payable to Adelphi University and must be restrictively endorsed by the department with a stamp provided by the Finance Office along with departmental GL account number written or stamped on the back of each check.
- Departments receiving cash/checks must give a receipt to the payor. The receipts must be pre-numbered and should be at least a two-part form with one copy maintained by the department. A daily log book of cash received must be maintained and the numeric sequence of the receipts must be accounted for. The **Cash/Checks Received Log** is the recommended form to use for this purpose.
- **All cash/checks must be submitted to the Cashier's office in Student Financial Services daily and are not to be left overnight in the department.**
- All daily deposits must be accompanied by the following:
 - ✓ A deposit ticket, documenting the account number, amount and description;
 - ✓ A transmittal sheet listing the names of the payees, I.D. number (if student), and the amount of each check or cash received; and
 - ✓ An adding machine tape totaling the amount of the checks deposited (or a copy of each check).
- Departments will have returned to them a copy of both the cash receipt and the transmittal sheet. Departments must verify each daily deposit to the daily logbook described above and to the monthly detailed budget printouts. Any discrepancies should be reported immediately to the Finance Office.

All departments collecting cash/checks will be subject to periodic audits by the Internal Audit department. Any department having questions regarding the above policy and procedures may contact the Finance Office for assistance.

CONTRACT OR AGREEMENT APPROVAL AND INSURANCE

The President has final approval on all contracts, *including offers of employment*, entered into on behalf of the University. **In no instance are employees of the University authorized to enter into any contractual agreement committing the University to the purchase of goods or services. Unauthorized contracts will not be honored by the University.**

All letters of appointment are to be prepared and signed by the Office of Human Resources after all appropriate reviews are made. In the case of employment, individuals who are hired without written authorization may not be paid for the unauthorized period worked.

All contracts and agreements to be entered into by the University must be submitted to the Office of Business Affairs. **The contract packet must include originals plus two copies and must allow a minimum of two weeks for processing. All agreements will be reviewed by the University's attorney and insurance agent.** Payments for services amounting to \$5,000 or greater must be accompanied by a contract.

The Office of Business Affairs will review the propriety of all contracts including but not limited to service agreements, training agreements, equipment maintenance contracts, research agreements and all vendor contracts. The Office of Business Affairs will arrange for the solicitation of bids, review the necessity of the agreement and offer alternatives. The Provost office will also review all research, affiliation, and training agreements or other contracts initiated by an academic unit.

The President and the Chief Financial Officer, acting on their behalf, are the only representatives of the University authorized to sign contracts. Employment agreements may be signed by the Associate Vice President for Human Resources upon approval from the President.

CONTRACT CHECKLIST

All contract packages should be presented to the Office of Business Affairs **at least** two weeks prior to the desired commencement of the contract. The following information should be included in the package:

- Three original contracts signed by the other party, inclusive of a substitute Form W-9, a Request for Taxpayer Identification Number(s) and Certification form.
- A **Contract/Agreement Flow Sheet** with signatures demonstrating their respective approvals of the contract by:
 - ✓ Budget/Finance Office
 - ✓ Department supervisor where contract originated
 - ✓ Depending on the scope of the contract, other signatures may be required (i.e., Provost, Vice President for Administration and Student Services)
- Memorandum from the department requesting the contract which shall provide a description of the contract, including the anticipated benefits to the University. A summary of anticipated revenue and expenses must also be included.

- A Certificate of Insurance evidencing:
 - ✓ Commercial General Liability (CGL) with limits of \$2,000,000. Depending on potential liability, higher limits may be required. Adelphi must be listed as an additional insured and the certificate must state that the insurance is primary to Adelphi's insurance. A copy of the endorsement listing Adelphi as additional insured should be included.
 - ✓ Automobile Liability with \$1,000,000 combined single limits.
 - ✓ Workers Compensation insurance with statutory limits except for solo performances. (Release of Liability for solo performances may be substituted.)

Please coordinate with the Office of Business Affairs to confirm that proper insurance is obtained (see following section for further details).

Upon receipt of the contract, the Office of Business Affairs will coordinate legal and insurance reviews and resolve any related concerns.

After authorization, the Office of Business Affairs will send the original contract to the contractor, and notify the originating department that the contract has been signed. A copy of the final contract will be supplied to the department upon request.

INSURANCE

All suppliers of goods/services to Adelphi University are required to maintain, in full force and effect, at all times, the forms of insurance indicated below and to provide a certificate of insurance and a corresponding endorsement evidencing same, naming Adelphi University as an additional insured and stating that the suppliers insurance is primary to that of Adelphi University. Furthermore, each certificate of insurance shall expressly warrant that no less than 30 days prior written notice shall be given to Adelphi University in the event of material alterations to, cancellation of, or non-renewal of the coverage evidenced by such certificate. A copy of the certificate of insurance and endorsement must be forwarded to the Office of Business Affairs at the time the contract/agreement is submitted for review. To avoid unnecessary delays, contracts must be submitted for review and must contain the above. **To avoid such delays we encourage you to contact the Office of Business Affairs for guidance at the earliest possible point.** While higher limits may be necessary, in all cases the minimum insurance requirements are as follows:

<u>Coverage</u>	<u>Limits</u>
Workers Compensation Insurance including Employers Liability	Statutory (State of New York) Not less than \$1,000,000
Comprehensive General Liability Insurance including <u>inter-alia</u> Broad Form Contractual, Broad Form/Property Damage, Bodily Injury, Completed Operations and Products Coverages	Not less than \$1,000,000 per occurrence, \$2,000,000 in aggregate
Umbrella/Excess Policy	Not less than \$1,000,000
Comprehensive Auto Liability Insurance Bodily injury/property damage, including coverage for all owned, non-owned and hired vehicles	Not less than \$1,000,000 Combined Single Limit
Professional Liability Insurance (Errors and Omissions) - applies only when professional services are rendered to the University	Not less than \$1,000,000 per occurrence

Note: *Depending on the particular contract, additional insurance coverage and limits may apply; please contact the Office of Business Affairs for specific insurance requirements.*



EXPENSE REIMBURSEMENT

SEE THE TRAVEL REIMBURSEMENT SECTION FOR SPECIFIC PROCEDURES ON TRAVEL EXPENSE REIMBURSEMENT

CHECK PROCESSING

All requisitions for payment should be submitted on a timely basis. Properly documented and approved requisitions generally require ten days for processing. The Office of Human Resources should be contacted for deadlines regarding the processing of payroll checks. The issuance of manual checks will be limited to true emergencies.

All **Check Requisitions** should be submitted with the vendor number listed. A **Vendor Maintenance** form should be filled out and submitted with the Check Requisition when paying a new vendor or if there are any changes (address, name, etc.) to an existing vendor.

EMPLOYEE PAYMENTS

All payments made to employees for any services rendered must be made through the University's payroll system. Requests for payment must be submitted on a Payroll Transaction form. **Loans and payroll advances will not be made to employees.**

FLOWERS

From time-to-time an occasion may arise whereby employees wish to send flowers to other University personnel or to alumni for purposes such as illness, death, etc. Under appropriate circumstances, the Office of Human Resources or the Office of University Advancement, upon notification, will send flowers on behalf of the entire University to the desired recipient. Reimbursements will not be made to employees for this purpose.

SERVICE PROVIDER AGREEMENT

The **Service Provider Agreement** is currently under review. Please call the Contract Coordinator at extension 3238.

FACILITIES RENTAL

All University departments, academic and administrative, wishing to conduct a conference on any of the Adelphi campus sites - Garden City, Manhattan, or Hauppauge – must notify the University's Conference Coordinator at extension 3455.

The Conference Coordinator will assist with the following:

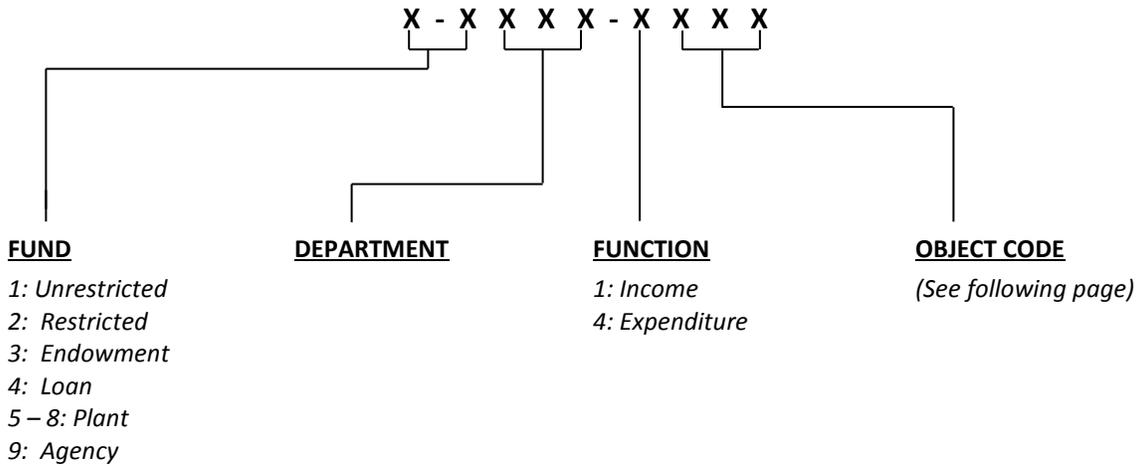
- Preparation of conference budgets;
- Production of preconference materials (i.e., promotional brochures, registration materials, directions to campus, campus maps, etc.);
- Scheduling of meeting spaces, residence halls, and dining facilities;
- Coordination of all logistical concerns during the conference; and
- Post-conference follow-up (i.e., conference evaluations, billings, etc.).

All conference proposals must be reviewed by the Office of Business Affairs; all contracts are subject to the approval requirements specified in the section entitled "Contract or Agreement Approval."

GENERAL LEDGER ACCOUNTS

ACCOUNT NUMBERING STRUCTURE

Adelphi's account numbering system requires the use of a nine digit number that identifies the transaction by fund, department, and function/object code as follows:



OBJECT CODE DESCRIPTIONS

In order to simplify both the coding and review of expenditures, the number of accounts has been reduced and consolidated into the following most frequently used object codes:

4110 – 4182: SALARIES

These codes apply to salaries of Adelphi University personnel only. All personnel who are authorized to be paid on a salary line must be processed through the Office of Human Resources and the payroll system. Check Requisitions bearing object codes 4110 - 4182 will not be processed through the accounts payable system.

- 4110 - Faculty - Tenured
- 4111 - Faculty - Full-time Overload
- 4112 - Faculty - Tenure Track
- 4113 - Faculty - Instructional Part-time
- 4114 - Faculty - Chairperson Stipend
- 4116 - Faculty - Visiting
- 4117 - Faculty - Clinical
- 4118 - Continuing Education Instructors
- 4130 - Graduate Assistant Stipends
- 4140 - Administrative - Full-time
- 4141 - Administrative - Other Special Payments; Non-Base
- 4142 - Administrative - Part-time
- 4144 - Administrative - Overtime
- 4150 - Secretarial/Clerical - Full-time and Permanent Part-time (Union)
- 4151 - Secretarial/Clerical - Overtime
- 4152 - Secretarial/Clerical - Part-time (Hourly)
- 4153 - Secretarial/Clerical - Full-time and Permanent Part-time (Non-Union)
- 4160 - Maintenance/Security - Full-time
- 4161 - Maintenance/Security - Overtime
- 4162 - Maintenance/Security - Part-time
- 4172 - Athletic Coaches
- 4180 - Student Employment
- 4181 - Student Employment - Federal Workstudy Program
- 4182 - Graduate Student Employment

Note: Payments to employees covered by the above salary object codes will only be made to the extent of the available budget. Consequently, departments should carefully monitor individual salary categories, including those for part-time, overtime and student employment. In no circumstances will budget transfers to/from individual salary lines be permitted, unless specifically authorized by the Budget Office.

4299: Fringe Benefit Allocation

The fringe benefit allocation includes staff related fringe benefits such as social security, retirement annuity, health and life insurance, long and short-term disability, tuition remission, workers' compensation, and unemployment insurance. Specific details are available on request.

4310 – 4340: Supplies

- 4310 - Office Supplies - All supplies necessary for the operation of an office.
- 4312 - Promotional Items
- 4320 - Instructional Supplies - Supplies required for classroom use including books and pamphlets.
- 4330 - Lab Supplies - Supplies necessary for use in science and technical labs. (Applies to academic departments only)
- 4340 - Maintenance and Equipment Repair - Maintenance contracts for office equipment including calculators, typewriters, duplicating machines and computers.
- 4342 - Software License Fees

4410 – 4490: Information and Communications

- 4410 - Subscriptions to publications, reports, magazines and periodicals.
- 4420 - Membership dues - Annual dues to organizations in accordance with University approval.
- 4432 - Advertising - Institutional promotional advertising only. This code should not be used for personnel recruitment, and Black Cat advertising.
- 4440 - Telephone - All local and long distance telephone charges for University business.
- 4450 - Postage
- 4451 - Mail Service and Supplies - Labeling, inserting, wrapping and stuffing performed by the Mailroom for special mailings.
- 4460 - Service Bureau - Duplicating services, toner, paper, photocopies, etc.
- 4470 - Publications - All printing, other than forms, done outside the University for catalogues and other promotional material.
- 4471 - Photography
- 4490 - Messenger Service - Includes UPS, Federal Express, overnight deliveries, etc.

4513 – 4595: Maintenance, Repairs and Occupancy Expense

Most object codes under this major category are used exclusively by the Department of Facilities Management and the Office of Public Safety and Campus Transportation. Only those codes which may apply to other departments are listed.

- 4513 - Vehicle Maintenance and Repair
- 4515 - Outside Maintenance - (This account is used by departments other than the Department of Facilities Management, such as Manhattan Center, Social Work, etc.)
- 4560 - Vehicle Rental
- 4561 - Equipment Rental - Short-term rental of typewriter, office equipment, projectors, etc.
- 4562 - Rental of Space
- 4595 - Office Renovations - Including painting, carpeting, blinds and all other office maintenance and repairs.

4601 – 4619: Travel, Meals & Lodging

- 4601 - Local Travel/Meals
- 4603 - Registration Fees - All fees connected with attendance at conferences and meetings of professional organizations.
- 4604 - Travel/Meals/Lodging International - All expenses incurred for travel while on international University business.
- 4605 - Entertainment - All local entertainment and meal expenses incurred to entertain an outside party for a specified business purpose.
- 4608 - Adelphi Dining Service catering expenses.
- 4609 - Instructional Travel - Travel expenses incurred by faculty while traveling between off-campus course locations in order to teach classes.
- 4610 - Athletic Recruitment - Travel expenses incurred while recruiting student athletes.
- 4611 - Faculty Research - Travel related expenses incurred by faculty while conducting research and related activities.
- 4612 - Recruitment of Personnel - Including advertising, candidate travel and related expenditures.
- 4613 - Travel for Lobbying - Travel related to campus members traveling to Albany or Washington D.C. to lobby on behalf of Adelphi.
- 4617 - Airfare/Amtrak/Bus
- 4618 - Hotels & Lodging
- 4619 - Car rental (*with prior approval*)

4661 – 4833: Other

- 4661 - Graduate Assistant Tuition Remission
- 4669 - Prizes and Awards - For students receiving an academic prize or award.
- 4670 - Consulting/Outside Services - All payments made to individuals (excluding employees) or Independent contractors for consulting, photography, or other outside services.
- 4693 - Honorariums - Payments made to guest scholars and visiting professors for lectures or other services performed.
- 4830 - Furniture and Equipment - All purchases of furniture and office equipment, including computer equipment, with a unit purchase price of **less than \$5,000** (non-capital).
- 4831 - Furniture and Equipment - All purchases of furniture and office equipment, *exclusive of computer equipment*, with a unit purchase price of **\$5,000 or greater** (capital).
- 4832 - Computer Software - All payments for all software programs of **\$5,000 or greater**.
- 4833 - Computer Hardware - Includes computer equipment having a unit price of **\$5,000 or greater**. Also included are purchases of computer equipment of less than \$5,000, when such equipment will subsequently become an integral part of an existing computer system.



GRANT ADMINISTRATION

INTRODUCTION

Like all educational institutions that are recipients of federal sponsored awards, Adelphi University must comply with a number of regulations and guidelines that restrict the ways in which the funding can be spent.

These guidelines are for the use of Adelphi researchers and administrators seeking federal funding. Unfortunately, there is no single document that summarizes all of the rules, regulations, policies, and guidelines that must be followed when charging items to federal awards. In addition to the guidance offered here, following are a number of resources that will help clarify the federal government's expenditure policies.

UNIVERSITY POLICIES

Adelphi University adheres to federal policies governing the charging of expenses to sponsored projects. Some of the most applicable policies are:

Federal Policies:

- OMB Circular A-21, Cost Principles for Educational Institutions
- OMB Circular A-110, Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and other Non-Profit Organizations
- OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations
- NIH Grants Policy and Guidance
- NSF Proposal and Award Policies and Procedures Guide
- U.S. Department of Education "EDGAR"

Additionally, there are certain general requirements applicable to most federal assistance programs, which are affected by national policy. Failure to comply with the following requirements could significantly impact the University's ability to obtain federal funds:

- **Political Activity** - Federal funds cannot be used for political purposes of any kind
- **Davis-Bacon Act** - All laborers and mechanics employed by contractors or subcontractors to work on construction projects must be paid wages not less than those established by the Secretary of Labor
- **Civil Rights** - No person shall, on the grounds of race, color, national origin, age, sex, religion, veteran status or handicap be excluded from participation or be subjected to discrimination in any program

NEW GRANTS

Faculty or staff members interested in writing new proposals should immediately notify the Grants Accountant and the Office of Sponsored Research Administration to help prepare the budget, budget narrative and to provide guidance in other relevant issues. All relevant documents (program announcement, budget, and a listing of Adelphi University personnel being paid a salary with grant funds) should be submitted to the Grants office. ***All budgets for grant proposals must be reviewed by the Grants Accountant, and approved by the Dean, Provost and Finance Office prior to submission to the granting agency.***

The Director of Human Resources and the Budget Director should also be notified if Adelphi University personnel will be paid a portion of their salary with grant funds. All salaries paid by grant awards or contracts must be approved by the Director of Human Resources. ***Personnel hired to work on a grant will be employed only for the duration of the grant period. Salary increases to grant employees require the approval of the Director of Human Resources, the Provost, and the Finance Office and are subject to renewed funding by the granting agency.***

The University's current federal indirect cost and fringe benefit recovery rates, approved by the U.S. Department of Health and Human Services, are available from the Finance's office.

Principal Investigators (PI) are not authorized to sign sponsored research contracts or agreements. All sponsored research agreements and contracts, if sent directly to the PI, or the academic department, should be forwarded to the Finance Office for review, sign-off, and processing.

All grants and contracts are subject to a comprehensive University review process including the Director of Business Affairs, Attorney, Insurance Agent, Grants Accountant, Office of Human Resources and the Provost. As with all contracts, a minimum of two weeks lead-time is essential (see the section entitled "Contract or Agreement Approval").

- **Allowability, Allocability, Reasonableness and Consistency of Costs** - A cost must meet the basic guidelines of allowability, allocability, reasonableness and consistency and be net of all applicable credits.
 - ✓ The cost must be allowable under both the provisions of OMB Circular A-21 and the terms of the specific award being charged.
 - ✓ The cost must be allocable to the project with a high degree of accuracy, or charged in proportion to the benefit received by the award.
 - ✓ The cost must be reasonable. It must reflect what a prudent person would pay under the circumstances.
 - ✓ The cost must be charged **consistently** as a direct cost and not charged sometimes as direct and sometimes as indirect.
- **Cash Management** - Procedures must be established to minimize the time elapsed between the transfer of funds from the Treasury to the disbursement by the recipient.
- **Federal Financial Reports** - Requires the periodic submission of financial reports.
- **Drug-Free Workplace Act** - All recipients receiving grants from any federal agency must certify that they will provide a drug-free workplace.

In addition to the general requirements, **there are also program requirements specific to each program announcement, solicitation or request for proposal "RFP"**. Special attention should be focused on each award requirements when preparing a grant proposal. ***All departments involved in activities concerning federally-funded programs, whether directly or administratively, should contact the Grants Accounting/Finance Office regarding guidance and compliance with federal regulations.***

Annually, an OMB Circular A-133 Audit of all federal assistance programs is conducted by the University's external auditors, currently Grant Thornton, and is submitted to the federal government.

The Office of Sponsored Research and Federal Grants has issued guidelines for writing grant proposals. A copy of this handbook is available in Social Work Building, Room 119.

AWARD MANAGEMENT

Upon reception of a formal award notification, contract, or agreement from a sponsor indicating that a proposal has been funded, the Grants Accountant will set up a new account in the general ledger with sub accounts assigned to different expense categories. The GA will notify by email the PI and the appropriate Department Administrator of the receipt of the award notice, the new account assigned, and a brief description of the procedures to be followed for each type of expense to be charged to the grant.

The award management is a process that encompasses University and sponsor policies and procedures pertinent to the project. It is often referred to as the “**Post Award**” phase of the life cycle of an award. Sound management of sponsored funds is critical in maintaining the public trust in research results and outcomes, its trust as research participants, and its trust in how public and private funds are spent.

Principal Investigators and grants accountant should conform to the following compliances:

- Abide by the key terms and conditions of your award, such as the approved scope of work and budget, required prior approvals, reporting, payment, publication rights
- Know and work within your Sponsor’s rules and regulations and the University’s research and business policies, guidance, and procedures

The University must comply with statutory and regulatory requirements issued by the U.S. Office of Management and Budget for all federal assistance programs. The regulations include, but are not limited to, specific administrative requirements in the following areas:

- Banking
- Insurance
- Record Retention
- Income generated from federal assistance (sale of capital assets or interest income)
- Financial management, record keeping and reporting
- The manner by which federal payments are made to the University
- Property management standards
- Procurement standards

UNALLOWABLE COSTS UNDER FEDERAL REGULATIONS

The following costs are unallowable under any and all circumstances. The University is not prohibited from incurring unallowable costs, but they cannot be recovered either directly or indirectly under federal grant awards or contracts.

- Alcoholic Beverage Costs
- Bad Debt Costs
- Automobile Costs for Personal Use
- Defense and Prosecution of Criminal and Civil Proceedings, Claims Appeals and Patent Infringement
- Charitable Contributions, Donations or Gifts
- Entertainment Costs
- Legislative Lobbying Costs
- Fines and Penalties
- Goods and Services for Personal Use
- Personal Housing and Living Expenses
- Insurance Costs
- Fund raising and Investment Management Costs
- Losses on Government or Other Contracts
- Membership Costs in Civic, Community Organizations, Country Clubs or Social or Dining Clubs
- Airfare Travel Costs in Excess of the Standard Coach Airfare
- Student Activity Costs
- Taxes
- Interest and Other Financial Costs

BUDGET AND EXPENDITURE MONITORING***Budget Monitoring***

The sponsored budget is the budget of record for the sponsored award. Maintenance of this budget is mandatory for all grants and contracts. Upon notification and setup of the account string for a grant or contract, the GA creates a folder for that grant, and prepares an "Internal Grant Report". This report details expenditures incurred in each month, a cumulative YTD expenditures, and the YTD unexpended balance. The amount of grant funding, by category, is compared to the cumulative expenditures to determine if adjustment is needed.

For PIs and Project Directors, account access available online is only "Read/Print" access to balances and details.

A payroll distribution report is produced quarterly by the Finance Office, and given to each PI/Project Director for his/her grant award.

Expenditure Processing

All expenditures incurred in connection with grant funding (Payroll Transaction Forms, Purchase Orders, Check Requisitions, and Travel Expense Reports) should be prepared and requested by the PI or Project Director, **and must be reviewed and approved by the Grants Accountant prior to being processed for allowability, correctness of coding and legitimacy of supporting documentation.** Every request for payment is then submitted to the University’s Department of Accounts Payable for review and processing following the “Accounts Payable Procedures & Guidelines” of the University.

The Grants Accounting and the Finance Office are responsible for overseeing, reviewing and approving the financial aspects of the awards. The Chief Financial Officer is also responsible for overseeing and reviewing the completion and submission of any financial reports required to be submitted. In this capacity, they have the ability to monitor the various federal awards for activities allowed/disallowed. Any grant over-expenditures will be charged directly to the respective department's operating budget.

PIs/Project Directors may not start spending grant funds until both the budget and contract have been approved and signed by the President or Chief Financial Officer, acting on their behalf, and the granting agency. Grant funds may only be spent during the specified grant contract period.

PRIOR APPROVALS

After an award is made, changes resulting from circumstances not anticipated in the planning stages of the project are sometimes necessary. These changes can be programmatic or financial in nature. Some changes require the sponsor’s **prior written approval**; others may be authorized internally by Adelphi University according to Sponsor’s regulations.

Examples of programmatic and financial changes requiring federal sponsor’s prior approval:

- Change in the scope of work (SOW)
- Change of principal Investigator or significant reduction of effort
- Changes/additions to collaborating institutions/subcontractors responsible for carrying out a portion of the SOW
- No-cost extension of the budget of project period (extension of time without additional funds)
- Reallocation of funds budgeted for Participant or Trainee Support Costs

Requests to sponsors must be authorized by University’s Office of Sponsored Research prior to submission to the sponsor.

Please note that non-federal awards may provide different thresholds for re-budgeting; for example by percentage or amount of deviation by budget category or line item, or stipulate that “substantial” deviation requires prior approval.

COST TRANSFERS

Adelphi University allows cost transfers involving sponsored projects only in the following circumstances:

- Correction to general ledger accounts for clerical input errors;
- Allocation of expenses, when allowable by the program solicitation, for postage, mail supplies, printing/service bureau, and photocopying paper supplies.

The transfer should be prepared by the grants accountant, using the standard Journal Entry form. The GA insures that the transfer meets the rules for allowability, allocability, reasonableness and consistency per each Federal Agency Guidelines as stipulated in their "Program Announcement or Solicitation," the Grant Policy Manual, and the Grant Proposal & Administration Guide. The journal entry supported with the appropriate documentation attached is then submitted to the Finance Office for review and processing following the "Journal Entries Procedures & Guidelines" of the University.

After review by the Chief Financial Officer, as evidenced by his initials in the bottom right hand corner box, the entries are given to the Administrative Assistant, or other designated employee, for inputting. Please note that only designated employees from the Accounting Department have the access right to edit and transfer costs between accounts. All other faculty members and employees of Adelphi University have "**Read Only**" access to their "Restricted or Unrestricted Financial Information."

FINANCIAL REPORTING & INVOICING

It is the fiduciary responsibility of the University to ensure that project expenditures are allowable, allocable, reasonable, and consistently treated and in accordance with the terms and conditions of the award. To this end, the sponsor may require a formal financial report on a monthly (U.S. Education Department), quarterly (NSF & DHHS), semi-annual (NY State grants), annual and/or final basis.

Sometimes a financial report(s) is a deliverable required for the release of payment. For some Non-federal grants, an invoice serves as the financial report. However, some sponsors require both representations of expenses.

All Financial Reporting and Invoicing are prepared by the Grants Accountant and certified by the Chief Financial Officer.

FEDERAL GRANT SUB-RECIPIENT MONITORING POLICY

The following policies and procedures to ensure proper internal controls over sub-recipient monitoring are in place and adhered to by the University.

Because the prime sponsor for our subcontracts is the National Science Foundation (NSF), all subcontracts that include federal funds should state all articles the subcontractor should comply with, as set forth by the NSF in "Grant General Conditions", (GC-1), Article 1 through 39, which must be incorporated as Appendix "D". A **sample of a subcontract** is available in the 'Forms' section for your information.

As for monitoring and approving the expenses submitted by each sub-recipient for reimbursement, the grants accountant must always review and enforce the following University's internal guidelines:

- Invoice must be on the sub-recipient's letterhead
- Period of performance is within the contract period
- Appropriate invoice format and level of details
- Current and cumulative project costs
- Signature of the PI on the Check Request
- Certification and signature by authorized sub-recipient representatives
- Funds are available in sub-recipient's approved budget
- Invoice must contain a certification that all expenditures reported are for appropriate purposes and in accordance with the agreements set forth in the application and award documents

Effective with the 2010-2011 fiscal year, a **Subcontractor's Compliance with A-133 and Certification** form should be mailed or emailed to each sub-recipient to be completed for their FY A-133 audit report. Grants Accounting will be responsible for ensuring that all sub-recipients will submit the signed A-133 Audit Certification Letter upon request. In cases of non-compliance, the request for reimbursement will be withheld until each recipient fulfills the requirement. A **sample** is available in the 'Forms' section for your information.

Grants Accounting will forward the A-133 audit reports filed by sub-recipients to the University's Internal Audit Department, and the independent outside auditors for review and assessment. The A-133 audit reports will be kept on file for a minimum of three years after the grant expiration date.

RESTRICTED ACCOUNTS

In accordance with the regulations of the Financial Accounting Standards Board (FASB), **gifts must be recorded as "unrestricted" once the donor's restricted purpose has been satisfied.** All new gifts received to support activities currently funded by the University will be used to subsidize University funds, rather than augment them, unless specific restrictions that are not met in the ordinary operations of the University are mandated in writing by the donor. All gifts must be processed through the Office of University Advancement.

No department is permitted to maintain contingency funds in restricted accounts by internally designating or restricting funds. If contingencies are needed, they should be requested through the normal budget process.

All grant/contracts and restricted accounts must comply with all University policies and procedures as well as external guidelines and regulations.



Internal revenue service guidelines: taxability of scholarships and tuition remission

The following is a summary of the taxability of scholarships and tuition remission, as reflected in the current Internal Revenue Code (as of July 2000).

SCHOLARSHIPS

Generally, the amount received as a scholarship by an individual who is a candidate for an undergraduate degree at the University is not taxable to that individual.

Scholarships refer to any amounts received by an individual to be used for tuition and related expenses (fees, books, supplies and equipment required for instruction).

Scholarships received which exceed tuition and fees represent taxable gross income to the recipient. An example of this type of situation would be when a student receives a scholarship which covers all tuition and fees as well as room and board. In this case, the portion of the scholarship received which is allocated to room and board would be considered taxable income to the recipient. The Finance Office will notify students of the taxable portion of their scholarships by January 31st of each year.

TUITION REMISSION

Tuition remission refers to the amount of any reduction in tuition provided to an employee of the University or to the employee's spouse or dependents. This applies to any person who is treated as an employee of the University, such as the employee's spouse and/or dependents who are eligible for tuition remission benefits in accordance with University policy. As of May 13, 2011, University employees may fill out and submit their Tuition Remission form by visiting [ECAMPUS](#). The form can be found by clicking on the SAAS icon (orange with IT logo).

Undergraduate Tuition Remission

Employees, their spouses and dependents are not, at this time, subject to federal or state income tax for the amount of undergraduate tuition remission received. However, dependents of domestic partners are subject to taxation.

Graduate Tuition Remission (Postbaccalaureate):

- **Employees** - Tuition remission received above \$5,250 per calendar year on the graduate (postbaccalaureate) level is taxable to the employee. Accordingly, taxable tuition remission received will be included on the employee's W-2, and income taxes will be withheld from the employee's paychecks during the semester in which tuition remission is received. Unless the courses taken are work related and considered necessary by the employee's supervisor, course work **is** taxable. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 extended this benefit through December 31, 2012.
- **Spouses and Domestic Partners** – Employees whose spouses or domestic partners receive tuition remission for graduate level courses will be taxed for the full value of the remission received and the full amount of the remission will be included on the employee's W-2.
- **Dependents** – Tuition remission for dependents of employees for graduate level courses is not available.

OTHER SCHOLARSHIPS AND REMISSIONS

Graduate Assistantships

Graduate Assistantships represent payment for services rendered and are considered taxable gross income to the recipient. As such, the University is required to issue the recipient a W-2 and withhold all applicable federal, state and social security taxes on the portion of the assistantship that represents payment for services rendered. This requirement pertains to all students who receive an assistantship, regardless of whether the assistantship is in the form of a stipend (a payroll check) or remission (a credit to the student's account).

Assistantships that are received in the form of a stipend (a payroll check) are fully taxable. For assistantships that are received in the form of tuition remission (a credit on the student's account), the taxable portion of the assistantship is determined based upon the number of hours the student is required to work, the current average rate paid to other student employees in the University, and the student's tax status. The taxes on assistantships received in the form of a remission will be charged directly to the student's tuition account by the Office of Student Financial Services and the student will be responsible for the payment of all taxes.

Any department that awards a Graduate Assistantship to a student is responsible to monitor the hours that the student is required to work. In addition, departments must inform their students to contact the Office of Human Resources to complete Form W-4 and Form I-9. Stipends cannot be paid and remissions cannot be posted to the student's account until all the necessary forms are completed.

Resident Assistantship

Resident assistantships are not taxable due to a specific IRS exemption as follows:

- The employee is required to accept such lodging as a condition of employment;
- Lodging is provided on the business premises (dormitories); and
- The lodging is furnished for the employer's (Adelphi's) convenience.

Nonresident Aliens

Nonresident aliens performing services in the U.S. have specific taxation requirements. In some cases, though certain individuals are legally in the U.S., they are not allowed to perform services. The Finance Office must be notified of all cases involving nonresident aliens.

University departments that host foreign visitors will generally be aware in advance that the visitor is schedule to come to the University at a specific point in time. Accordingly, the hosting department or faculty member bears primary responsibility for ensuring that the visitor is operating under the correct visa so that payments made to the foreign individual are in compliance with all mandatory tax and immigration laws. This responsibility is shared by University offices available to assist and support departments and faculty in acquiring all the information, and departments must ensure that no payments of any kind are made to foreign visitors unless they have been granted the appropriate authorization and visa status ***in advance*** of their arrival.

Note: Payments cannot be made to individuals holding certain types of visas, e.g. Visitor visa.

The **Foreign National Information** form helps to assess proper taxation of foreign visitors' income. All questions with regards to information to be provided should be directed to the Director of Payroll & Accounts Payable in the Finance Office.

In general, the University is required to withhold a flat rate of 30% for federal income tax on all income paid to a non-resident foreign visitor.

Employee wages, generally, have income tax withheld according to the IRS graduated tax table with a status of Single, with one exemption, unless specifically excluded from tax by a tax treaty between the U.S. and the foreign visitor's country of residence. Exemption must be claimed on **IRS Form 8233**. In order to be eligible for a treaty benefit, the nonresident **must** contact the Payroll Office with their passport, visa, and I-94, I-20, or DS-2019 for Form 8233 to be prepared and treaty benefit applicability determined.

Independent Contractor Payments (Honoraria) have income tax withheld at a flat rate of 30% unless specifically excluded from tax by a tax treaty between the U.S. and the foreign visitor's country of residence. A treaty exemption must be claimed by the visitor on **IRS Form 8233** and **IRS Form W-8BEN**. The visitor must have a taxpayer ID in order to claim treaty benefits.

Fellowship and Scholarship payments to F1 and J1 nonimmigrants have income tax withheld at a flat rate of 14% on the taxable portions (amounts **not** used for tuition and fees), unless specifically excluded from tax by a tax treaty between the U.S. and the foreign visitor's country of residence. Recipients must complete **IRS Form W-8BEN** in order to receive the reduced rate.

Travel reimbursements are excluded from income tax as long as they are required by the University and all original receipts are submitted with the reimbursement request. Travel funds paid to non-employees are reportable and often taxable as per above.

Nonresident Alien Employees

Normally, the University would be required to withhold income taxes on payments made to nonresident aliens for personal services. However, withholding is not required if the income is exempt by a tax treaty. In order to claim the withholding exemption, the employee must submit **IRS Form 8233** to the University certifying that the income is exempt from taxation by a tax treaty and must include representations providing the conditions under which the income is exempt under treaty.

All new employees are required to contact the Office of Human Resources to complete the necessary employment forms, including an **I-9 Form Employment Eligibility Verification** prior to working at the University. The I-9 Form includes a section where the employee must attest to his or her United States citizenship. If the employee is a nonresident alien, the employee must indicate this on the I-9 Form. The Office of Human Resources will direct all employees or students who are nonresident aliens to the Office of International Student Services for assistance in completing **IRS Form 8233**.

Nonresident Alien Independent Contractors

Similar rules apply to independent contractors who are nonresident aliens. The University is required to withhold taxes on any payments made to independent contractors unless the services are exempt by a United States tax treaty. If the contractor is exempt by a tax treaty, **IRS Form 8233** must be completed by the contractor. **The University must withhold 30% in taxes from all payments made to nonresident alien independent contractors unless IRS Form 8233 is completed.**

Nonresident Alien Students

Nonresident alien students who are awarded scholarships by the University for room and board charges must complete **IRS Form W8-BEN** if there is a United States tax treaty that exempts the scholarship from taxes. **If the scholarship is not exempt by a tax treaty, the University must withhold taxes at a rate of 14%. Taxes will be charged to the student's tuition account by the Office of Student Financial Services and the student will be responsible for the payment of all taxes.**

The University is required to send Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding to those employees and independent contractors whose wages are exempt from income tax by a tax treaty and to those students receiving scholarships covering room and board whether the scholarship is exempt from income tax or not.

The University is responsible for making the final determination as to whether services performed or scholarships received by nonresident aliens will be exempt from taxation based upon the requirements stated in the United States tax treaties.

Note: All tax legislation is subject to ongoing change and the Finance Office will keep you informed of any changes affecting University policy.

IRS guidelines: Taxes on Unrelated business expenses (UBIT)

In accordance with Internal Revenue Code Section 501(c)(3), Adelphi University is a tax-exempt organization. However, tax-exempt organizations are subject to tax on unrelated business income, if the organization regularly generates income from a trade or business which is NOT substantially related to the performance of the organization's exempt purpose or function. **If your department is involved in any activities outlined below which may subject the University to unrelated business income, please contact the Finance Office immediately.**

Adelphi University is a nonsectarian educational corporation with a tax-exempt purpose as stipulated within its Articles of Incorporation that includes all rights, powers and privileges that are conferred upon educational institutions under the laws of the State of New York.

The Internal Revenue Service (IRS) has established the following tests which the University follows to identify an "unrelated trade or business":

- The business must be "regularly" carried on, and
- The business must not be "substantially related" to the exempt purpose of the organization.

Unrelated business income may result from various activities. The IRS has established regulations to identify specific revenue areas. The following activities have been identified for having the potential of generating UBIT for colleges and universities.

Advertising

This relates to media advertising including website advertising, newspapers, student directories, semester class schedules and radio stations. Generally, advertising income from these sources will be subject to UBIT. An exception to this ruling would apply to "tombstone" advertisements that may be placed, for example, in a yearbook as a congratulatory statement.

Promotion of public events funded through corporate sponsorships may in certain circumstances be considered payments for advertising.

Athletic Activities

Depending on the source of income generated, the following activities have the potential of generating UBIT: admission ticket sales, summer athletic camps, recreational and leisure memberships, athletic event program sales (as mentioned above), concessions, and souvenir sales. Whereas, admission sales to the general public for non-University related events would be subject to UBIT, income generated from student admission ticket sales to college athletic events would not be taxable as unrelated income. The leasing of facilities for summer athletic camps would be taxable only if the University furnishes substantial services for the lessee's convenience that go beyond the rental of space such as maid, laundry, food, and other services similar to those which a hotel might provide.

In addition to athletic admission ticket sales to unrelated events, receipts from activities, which are not considered educational, are also subject to UBIT.

Bookstore

In most instances, revenues from college bookstores are exempt from UBIT provided that the bookstore is owned by the college or university. In the case where space is leased on campus to an outside organization to provide such services (e.g. Barnes & Noble), this income would also be excluded from UBIT since this service is provided for the student's convenience. However, regardless of the bookstore relationship, items of clothing not embossed with the University emblem, or gifts, plants, furniture and other items with a useful life of more than one year are considered sales which produce unrelated business income.

Computer Services

UBIT will be generated by computer services which are provided to non-educational related outside users of university computing time and software.

Property Rental

The general rule for determining taxability of rental revenues is that (i) rents from the lease of debt-financed property and (ii) the providing of services and equipment, generate taxable income. Typical sources of rental income include fraternity and sorority housing, student union space rental to commercial businesses and miscellaneous rentals of houses and apartments.

Based on the above description, the rental of a dormitory room by an outside organization would not in itself constitute an unrelated business activity and accordingly would not generate a tax liability. However, if the University were to also provide substantial services for the lessee's convenience that goes beyond the rental of space such as maid, laundry, food and other services similar to those which a hotel would provide, a definite taxable event will occur.

Publishing

Income from press and publishing operations is tax-exempt if it meets the following standards:

- Literature contains educational material;
- Preparation of material follows methods generally accepted as educational;
- Distribution is necessary or valuable in achieving exempt purposes; and
- Distribution is distinguishable from commercial publishing practices.

Research Activities

All activities substantiated as bona fide research are specifically tax-exempt. An exception to this rule relates to research that is sold commercially which then will result in taxable income.

Miscellaneous

The following is a list of revenue areas which are currently excluded from UBIT:

- Operation of clinics and health care facilities
- Pay phone revenues
- Vending machine revenues
- Laundry facility receipts

Since the University does not own the pay phones, vending machines or laundry equipment, and only space is provided, these services are provided for the convenience of the University community and accordingly are exempt from UBIT.

Based on the current IRS interpretation, a relationship with the exempt purpose of the University must be established in order for revenue to be exempt from UBIT. **If your department is involved in any of the above activities or if you have any questions regarding possible unrelated business income, please contact the Finance Office at extension 3191 as soon as possible for further clarification.**

In addition, please refer any outside organization interested in using University facilities to the **Associate Director, Operations and Event Services at extension 6042**



PURCHASING

University purchasing policies and procedures apply uniformly to all funds administered by the University, whether they are unrestricted or restricted funds. All funds deposited with the University must be expended according to prevailing University policies.

Competitive bidding is a requirement for all purchases of goods and services over \$5,000. A minimum of two written bids are required for purchases of goods and services between \$5,000-10,000 and three written bids are required for all purchases of goods and services exceeding \$10,000. This competitive bidding procedure is a recognized and accepted means of ensuring effective competition among vendors, thereby enabling the University to receive greater discounts and better service.

It is the sole responsibility of the Purchasing department to originate, control and analyze vendor bids/quotations/proposals. However, in certain cases, the Purchasing department may delegate these functions to departments with particular technical expertise (e.g., Library, Computers and Publications). The Purchasing department has ultimate authority for approving vendor bids. The requisitioning department is responsible for defining in writing the quantity, specifications, delivery date requirement, and all other pertinent information essential to ensure proper purchase by submitting a properly completed **Request for Bid** form to the Purchasing department. The requisitioning department should also suggest sources, when known, especially for unusual or unique items, and may be called upon to assist the Purchasing department in evaluating the bids received relative to a purchase for the department. Individual departments are not permitted to solicit or negotiate bids directly with vendors.

While a waiver from obtaining competitive bids may be obtained when goods or services are purchased from a sole source manufacturer or distributor, the requisitioning department must first submit a **Justification for Sole Source Purchase** form with the requisition to explain the nature of the product and uniqueness.

PURCHASES LESS THAN \$2,000

Departments purchasing goods (including subscriptions & membership dues) with a value of less than \$2,000 may do so directly, except for office supplies, laser jet toner and promotional items. Office supplies and copy paper are ordered from Staples Business Advantage using their online ordering system. Laser jet toner cartridges are ordered from AM Exclusive using their online ordering system. Promotional products must be procured through a Learfield-licensed vendor. These guidelines can be found under the 'Merchandise Orders' section of this guide.

A copy of the appropriate documentation (i.e., vendor's order form, quote or pro-forma invoice) must be submitted to Accounts Payable with an authorized **Check Requisition**, indicating the account to be charged. It is the preparer's responsibility to ensure that adequate budget funds are available prior to submitting the documentation. Once the check has been prepared by Accounts Payable, the order may be placed directly with the vendor.

In situations where the vendor requires a Purchase Order, the standard purchasing procedure must be followed and a Purchase Order should be issued.

Except for the above situations, all purchases must be made through the issuance of an approved **Purchase Order Requisition and not submitted on a **Check Requisition**.** Without the definite and particular authorization of the Purchasing department, no University department may order directly by letter, telephone, or in any other manner. The University will assume no obligations except on a previously issued and duly authorized Purchase Order.

Please contact the Purchasing department directly for any urgent or unusual circumstances, which require special attention.

INITIATING AN ONLINE PURCHASE ORDER REQUISITION (LESS THAN \$5,000)

All requests for supplies, equipment, or services (other than funds 2, 5 or 9, Travel, Car Service or Hotels and any 4800 object code, follow instructions for purchase orders greater than \$5,000.00) must be electronically entered by the requesting department into SAAS. Contact the Budget Office for an REQ login. The department must include a complete description of the item, the quantity required, the account number to be charged, the date the items are needed, and a valid business justification. If a budget transfer is required, it should be done online, by the authorized department representative. Upon completion of requisition entry, the requisition will electronically transfer to the department supervisor for sign-off. Once signed off by the department supervisor, the e-requisition is electronically forwarded to Purchasing for processing.

INITIATING A PURCHASE ORDER GREATER THAN \$5,000 OR FUNDS 2, 5, OR 9 AND TRAVEL, CAR SERVICE OR HOTELS

All requests for supplies, equipment, travel or services must be submitted to the Purchasing department on a **Purchase Order Requisition** and include a complete description of the item, the quantity required, the account number to be charged, the date the items are needed, and a valid business justification.

Purchase requisitions normally take up to five business days to process unless they are incomplete (missing signatures, charged to an incorrect object line or have an overspent budget). In order to expedite the processing of requisitions, please note the following guidelines:

- All requisitions charging Funds 2, 5 and 9 accounts **require prior approval** of the Finance Office for assessment of budgetary authorization and compliance with external restrictions
- Requisitions which are submitted on behalf of other department(s) or which multiple departments will be charged must have the proper authorization(s) for each account to be charged
- All **Purchase Order Requisitions** deferred to the following fiscal year must be submitted to the Budget office for approval before being processed by the Purchasing department

Note: The Purchasing department will process **Purchase Order Requisitions** only for departments having available budgets. Incomplete purchase requisitions or those charged to an overspent budget line/expense category (see page 4) will be returned to the originating department. To avoid delays, departments having overspent budgets should first contact either the Budget Director (administrative departments) or the Provost's office (academic departments) and arrange for a budget transfer if available.

Upon verification of available budget funds, the Purchasing department will process the requisition, prepare a Purchase Order and return the receiving report (pink copy of the Purchase Order) and the yellow copy (department's copy) to the department.

MERCHANDISE ORDERS

Adelphi University has partnered with Learfield Licensing Partners (Learfield) in order to protect and monitor all artwork being used for merchandise production. Merchandise is considered any product—shirts, shorts, cups, pens, notebooks, backpacks, key chains, etc.—intended for sale or not. This does not include printed materials such as letterhead. All merchandise orders must be placed with a Learfield-licensed vendor; campus groups are encouraged to work with vendors already licensed with Learfield. **At this time the University is not adding new vendors.** A list of licensed vendors may be viewed on LEARFIELDLICENSING.COM/VENDOR-LIST/

Artwork is approved according to established policies and principles set forth in the [ADELPHI UNIVERSITY VISUAL STANDARDS AND EDITORIAL STYLE MANUAL](#). Artwork is reviewed for appropriate use, trademark compliance, color specification, etc. Payment for these types of goods must be submitted on a **Purchase Order Requisition**, which may be returned to the originating department for non-compliance if the vendor is not licensed with Learfield, or the artwork has not been properly approved.

RECEIPT OF GOODS AND/OR SERVICES & PREPAYMENTS

The result of a properly executed purchase is the receipt of goods and/or services. Upon the satisfaction of the Purchase Order, it is the responsibility of the department receiving the goods or services to submit a signed and dated (the date the merchandise was actually received) receiving report (pink copy of the Purchase Order) to the Accounts Payable department so payment may be initiated.

If only a portion of the merchandise has been received, a **Partial Delivery Report** must be completed and submitted to Accounts Payable. When the remaining merchandise has been received, the pink copy of the Purchase Order should then be sent to Accounts Payable indicating the individual items or quantity actually received.

Failure to submit promptly the receiving report or a **Partial Delivery Report** delays payment of the invoice and in some instances will prevent the University from taking available discounts which are normally granted for payments made within ten (10) days of receipt of the invoice. Any invoices received directly from vendors should immediately be sent to Accounts Payable for matching with receiving reports.

Prepayments will not be issued more than two (2) weeks prior to an event, unless contractually required.

With regard to deferring expenditures beyond the current fiscal year, only goods or services clearly indicating a service for a future year may be considered for deferral.

CHANGE ORDERS - CANCELLATION OR MODIFICATION OF ORDER

Only the Purchasing department is authorized to issue a Change Order. Changes to a previously issued Purchase Order can be made only by a **Change Order** form.

The requisitioning department must submit a fully executed **Change Order** to the Purchasing department. These changes may refer to price; quantities ordered; terms and conditions; delivery point, etc. Change Orders must also indicate the reason for the change.

Change Orders issued to Adelphi University contracts must be approved in writing by the President or the Chief Financial Officer, acting on their behalf, **prior to the performance of any additional work.**

TRAVEL PURCHASES*International Travel*

Any expense relating to international travel (airfare, hotel, conference registrations, meals, etc.) **must use object code 4604 only**. This object code supersedes all other travel related object codes as the University, per IRS guidelines, must report all international activity separately on Form 990.

Departments may need to move budgets from other travel related object codes such as 4601, 4603, 4617 and 4618 to fund expenditures paid out of 4604. Please consult the Budget Office if you need assistance in transferring these budgets.

Air Travel

All departments should make their own air travel arrangements directly with American Express Business Travel (AmEx) online at WWW.CONCURSOLUTIONS.COM. All flights must be for coach seating only. If you encounter a problem making your reservation, call (800) 327-2737 to speak with a travel agent.

Transaction fees for various bookings/methods are as follows:

- Online for domestic travel: \$9.00 per ticket
- Via telephone for domestic travel: \$22.00 per ticket
- For international bookings, fees vary

If you are new to the campus, please email the Purchasing Department at PURCHASING@ADELPHI.EDU to receive your username and password. Please note the information provided must match your driver's license/passport or government-issued ID.

In order to arrange for training on using the AmEx travel site, please call the Purchasing Department at extension 3256.

All tickets should be the lowest fare available, as follows:

- 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 1½ hours
- Time window: departure/arrival is no more than two hours before or after originally requested times
- Alternative airports when a lower airfare exceeds 20% of roundtrip fare or at least \$250.00

If the traveler would like to book a ticket that does not qualify as the lowest fare:

- Traveler must reimburse the University the difference in price if the difference is more than \$50.00
- Exceptions will be made on a case by case basis. Please contact the Purchasing Travel Administrator at extension 3256 with questions

After booking your reservation, the following documentation must be received by Purchasing for approval within 12 hours:

- **Purchase Order Requisition** signed by the department head
- **Travel Approval** form signed by the employee traveling and by the department head (Travel Approval form is required for employees only)
- Business purpose with dates (flyer for conference, an email etc.)
- Copy of itinerary from AmEx

Object Codes for Air Travel

- Domestic Airfare – 4617
- International Airfare – 4604
- Search Candidate – 4612

When to Travel

For domestic flights, employees are permitted to travel as early as the day before the event and leave the day of the event. When returning, employees are permitted to travel as late as the day after the event. For international flights, employees are permitted to travel up to two days before the event. If more travel time is required, contact the Travel Administrator at extension 3256.

Extending Travel Dates

Prior approval is required from the Travel Administrator should you choose to travel outside of University policy. In addition to the above paperwork, an itinerary/price quote showing the flight you are requesting is required. If the desired flight is more expensive than that within the University approved dates, the traveler must pay the difference. Payment must be made directly to the Cashier's Department by cash or personal check. Expenses incurred for travel outside of University policy, (food, hotel, car rental etc.) are the responsibility of the traveler and will not be reimbursed/paid for by Adelphi.

Airline Tickets Purchased Outside of the University's Travel Agency

It is preferred that the traveler purchase tickets through Concur Solutions, Adelphi's travel website (www.concursolutions.com). If the traveler elects to purchase tickets outside of the University's Travel Agency, reimbursement will only be made by the Finance Office once the trip is completed.

When requesting reimbursement, the traveler must submit the following backup documentation:

- A printout from the Concur Solutions website indicating the flight(s) that could have been taken using this service
- A printout of his/her flight confirmation (booked outside of Concur Solutions)

Note: If the traveler elects to book a flight outside Concur Solutions at a higher price, the traveler would only be reimbursed up to the amount of the lower, alternate Concur Solutions flight option.

No approval is required by the Purchasing Department.

Cancellations/Changes

Cancellations and changes must be made by the traveler and should be reported to the Purchasing Travel Administrator at (516) 877-3256 immediately. If there is an increase, a **Change Order** must be submitted with the new itinerary. If the flight is cancelled, the resulting credit will be valid for one year for the original traveler only. If this credit is not used, then it is the responsibility of the traveler to reimburse the University the full amount of the ticket.

Amtrak

To make a reservation, the traveler must visit the [AMTRAK WEBSITE](#). Select the desired train(s) and print out the screen. DO NOT BOOK/PURCHASE TICKETS. Once the Purchasing Department receives all of the required documentation, a ticket will be purchased. You will receive an email with your reservation.

Note: Amtrak tickets are purchased through Amtrak only and should not be booked using the AmEx website. All train fare must be for basic Amtrak travel. Acela train booking is not permitted.

Object Codes for Amtrak bookings

- Amtrak – 4617
- Search Candidate – 4612

Required documentation

- **Purchase Order Requisition** signed by the department head
- **Travel Approval** form signed by the employee traveling and by the department head (Travel approval form is required for employees only)
- Business purpose with dates (flyer for conference, an email etc.)
- Copy of printed Amtrak website page with train information listed

Cancellations/Changes

Cancellations and changes must be made by the traveler and should be reported to the Purchasing Travel Administrator at extension 3256 immediately. If there is a price increase, a **Change Order** must be submitted with the new itinerary.

Car Service Options***Option 1: Thoroughbred Limousines***

To make a reservation, the traveler should fax a completed **Thoroughbred Limousines/Adelphi University Travel Arrangement Reservation** form to Thoroughbred Limousines at (516) 559-7180. You will receive a faxed confirmation from Thoroughbred Limousines. If you need to speak with someone from Thoroughbred Limousines please call (516) 867-1910.

Option 2: Global Administrative Services:

Global Administrative Services provide taxi, minivan (4 or more passengers) or town car service. To make a reservation, the traveler should fax a completed **Global Administrative Services/Adelphi University Travel Arrangement Reservation** form to Global Administrative Services at (516) 355-2820. You will receive a faxed confirmation from Global Administrative Services with pricing. You must sign the form and fax it back to them. If you need to speak with someone from Global Administrative Services please call (516) 326-9090.

Object Codes for Car Service

- Car Service – 4601
- Search Candidate – 4612

Required documentation

- **Purchase Order Requisition** signed by the department head
- **Travel Approval** form signed by the employee traveling and by the department head (Travel Approval form is required for employees only)
- Business purpose with dates (flyer for conference, an email etc.)
- Copy of confirmation pages from either Thoroughbred Limousines or Global Administrative Services

Cancellations/Changes

Cancellations and changes must be made by the traveler and should be reported to the Purchasing Travel Administrator at (516) 877-3256 immediately. If there is a price increase, a **Change Order** must be submitted with the new itinerary.

Car Rental

Adelphi has an account with Enterprise Rent-A-Car. In order to rent a car, a valid reason must be submitted along with the **Purchase Order**. Employees have the ability to rent compact cars; anything larger must have a justifiable purpose. You must be an authorized driver in order to rent a car through Adelphi. Contact Michael Spar in the Office of Business Affairs at extension 3248 to find out how to become an authorized driver. Waiver insurance and liability insurance are included in our contract; do not pay for these additional services through Enterprise.

Object Code for car rental

- Car Rental – 4619

Required paperwork

- **Purchase Order Requisition** signed by the department head
- **Travel Approval** form signed by the employee traveling and by the department head (Travel approval form is required for employees only)
- Business purpose with dates (flyer for conference, an email etc.)
- Memo indicating the reason for the rental

Bus Service

Adelphi has onsite drivers that will provide bus transportation services to groups that are traveling within 50 miles of the Garden City campus.

Please contact: Joseph Goodrich in the Department of Public Safety at extension 3503 for additional information.

For all other trips, please contact the Purchasing Travel Administrator at extension 3256.

Hotels***Local/Direct Bill***

The University has accounts with the following local hotels:

- Red Roof Inn: (516) 794-2555
- Homewood Suites: (516) 747-0230
- Holiday Inn: (516) 997-5000 ext. 245
- Garden City Hotel: (516) 747-3000

Reservations for these hotels are made as follows:

- Call the hotel and identify yourself as an Adelphi employee; make a reservation
- Submit the required paperwork (see 'Required Documentation' below)
- The department will receive a pink and yellow copy of the **Purchase Order**. Please sign the pink copy and submit to Accounts Payable.

All Other Hotels

The traveler must make the hotel reservation by reserving the room(s) on their personal credit card. This will be a temporary hold. The traveler must request the following information from the hotel:

- Credit Card authorization form
- W-9 form
- Reservation information (typically an email with the reservation number)

Travelers are permitted to check in at the hotel one (1) day prior to the event. Travelers must check out no later than one (1) day after the event.

The University pays for the room and its associated tax. Both New York state and Florida are tax exempt. All incidentals are the responsibility of the traveler unless otherwise agreed upon and may not be charged to the University account.

Object Codes for hotel bookings

- Hotel – 4618
- Search Candidate – 4612

Required documentation for all hotels

- **Purchase Order Requisition** signed by the department head
- **Travel Approval** form signed by the employee traveling and by the department head (Travel approval form is required for employees only)
- Business purpose with dates (flyer for conference, an email etc.)
- Copy of confirmation pages from the hotel

Once the Purchasing Travel Administrator receives the required documentation, the credit card used to make the reservation will be removed and the University credit card will be applied.

It is recommended that you call the hotel two days before the stay to ensure the reservation is in order.

Cancellations/Changes

Cancellations and changes must be made by the traveler and should be reported to the Purchasing Travel Administrator at extension 3256 immediately. If there is an increase, a **Change Order** must be submitted with the new itinerary.

INTERDEPARTMENTAL ORDERS

To obtain the Interdepartmental Order and Invoice form, please contact Thomas J. Siracusa, supervisor of document and print production services at 516.877.3097 or siracusa2@adelphi.edu.

Purchases made on an Interdepartmental Order and Invoice form must be supported by the appropriate written authorization for each department to be charged.

All purchases from the bookstore must be requested on an Interdepartmental Order and Invoice form and approved by the Budget office.

At present, the Service Bureau maintains a supply of standard envelopes and Konica Minolta copy machine consumables (toner, waste containers and staples). Copy paper is ordered through Staples Business Advantage.

FURNISHINGS AND EQUIPMENT

The University has title to all furnishings and equipment at all campus facilities. **Prior written approval must be obtained from the Office of Business Affairs before any property is sold or disposed.** Inquiries may be made through the Office of Business Affairs. No University-owned equipment is to be removed from campus facilities without prior written approval of the Office of Business Affairs.

A detailed listing of all furnishings and equipment is maintained by the Office of Business Affairs. To properly account for the items and update these records, either an **Equipment Disposal Request** form or an **Equipment Transfer Request** form must be completed and forwarded to the Office of Business Affairs prior to any movement or transfer of such assets. Upon review and approval by the Office of Business Affairs, an authorized copy of the form will be provided to either the Computing Center (for computers/printers) or to Buildings and Grounds to arrange for the actual transfer of equipment.

ADELPHI DINING SERVICES

Food service charges are limited to situations where it becomes necessary to entertain outside individuals for the purpose of University business. Excluded are holiday luncheons and other such events scheduled primarily for the benefit of University employees. The University generally sponsors a University-wide holiday affair and will not, therefore, reimburse additional amounts for individual parties. However, where it is considered absolutely essential to provide for a working lunch, such as during peak registration periods, etc., food service charges should be kept to a reasonable limit. All requests for working lunches must be approved by the appropriate Executive Leader before an Adelphi Dining order can be placed.

All Adelphi Dining Services catering arrangements must be made via the Catertrax website, <HTTPS://ADELPHI.CATERTRAX.COM/>. The Purchasing department will review the purpose, attendees, and catering order. To avoid delays in processing such requests, catering orders must contain an adequate explanation of the University business purpose for the event, and to the extent possible, a list of attendees. After the event, the Adelphi Dining Service invoice must be signed by an authorized member of the ordering department and forwarded to Adelphi Dining Service for payment.

Note: Where it is not possible to identify such attendees in advance, as in the case of open house events, etc., the approximate number of attendees should be included on the online order. However, sign-in sheets or other appropriate listings must be included when submitting invoices for payment. Please contact the Purchasing department for guidance on acceptable alternatives.

RECORD RETENTION POLICY

The following is the University's current policy regarding the record retention of business documents. The documents listed should be maintained for **at least** the amount of time indicated.

If any litigation, claim, or audit is started before the expiration of the number of years indicated, the records should be maintained until all litigations, claims, or audit findings involving the records have been resolved.

Specific rules regarding record retention may apply to grants and individual circumstances may warrant deviation from this policy. Please contact the Finance Office with any questions or problems regarding record retention.

<u>Types of Records</u>	<u>Number of Years to Retain (from expiration or completion)</u>
Accounting	
Accounts Payable and Accounts Receivable Ledgers.....	6
Audit Reports/Financial Statements.....	Permanently
Bank Statements and Deposit Slips	
Credit Card Slips and Statements.....	3
Budget Workpapers.....	6
Checks (payroll and general)	
Cash Disbursements.....	8
Collection Records.....	10
Cost Analysis Records.....	8
Donations/Unrestricted Contribution Notification Letters	
Donations/Restricted Contribution Notification Letters.....	Permanently
Endowment Contribution Support.....	Permanently
Expense Reports.....	6
Financial Reports and Workpapers	
General Ledgers and Journals.....	Permanently
Investment Statements.....	10
Payroll (individual time reports and earning records)	
Payroll Registers and Checks	
W-2 Forms.....	8
Tax exempt Bond Documents.....	Term of Bond plus 4 years
Vendor Files and Reports/W-9 letters.....	8
Vouchers/Invoices (for payments to vendors, employees, and others).....	8
Corporate	
Annuity Gift Agreement.....	Permanently
Bylaws, Charter, and Minute Books.....	Permanently
Checks (taxes, property, and fulfillment of important contracts).....	Permanently
Contracts and Agreements.....	Permanently
Copyrights and Trademark Registrations.....	Permanently
Deeds and Easements.....	Permanently

<u>Types of Records</u>	<u>Number of Years to Retain (from expiration or completion)</u>
Corporate - continued	
Labor Contracts.....	Permanently
Life Income Agreement.....	Permanently
Mortgages, Notes, and Leases (expired).....	8
Patents.....	Permanently
Retirement and Pension Records.....	Permanently
Tax Returns and Work Papers.....	Permanently
Correspondence	
General.....	Permanently
Legal and Tax.....	Permanently
License.....	Permanently
Insurance	
Accident Reports from Date of Accident.....	6
Claims (After settlement).....	10
Fire Inspection Reports.....	6
Group Disability Records.....	8
Policies (all types - expired).....	Permanently
Safety Reports.....	8
Worker's Compensation Insurance Payments.....	6
Personnel	
Contracts (expired).....	8
Daily Time Reports.....	6
Disability and Sick-Benefits Records.....	Permanently
Personnel Files (terminated).....	Permanently
Withholding Tax Statements/W-4 forms.....	8
Purchasing and Sales	
Bills of Lading.....	6
Purchase Orders.....	6
Requisitions.....	6
Sales Contracts and Invoices.....	6
Shipping and Receiving Reports.....	6

TELECOMMUNICATIONS

TELEPHONE POLICY

The University understands that when employees work during the week it is occasionally necessary to conduct personal business during office hours. However, employees should limit their personal use of the telephone during office hours. Talk to your supervisor if you have any questions as to how much is too much time. It is important that employees understand the University's policy and that departments routinely monitor phone usage for potential misuse.

Directory assistance calls should be limited to those that are essential. Whenever possible, directory assistance should be accessed through WWW.YELLOWBOOK.COM, an online directory of the Yellow and White Pages that can be used to obtain nationwide business and people phone numbers. If directory assistance must be used, do not place the call through directory assistance. Obtain the number, hang up, and call the number direct. This will result in significant cost savings.

TELEPHONE USE MONITORING

The Office of Information Technology distributes monthly telephone usage reports to departmental managers. An email is sent at the beginning of each month to alert the manager to expect the report of the previous month's activity within the coming days. The report lists all incoming and outgoing calls received by, or made from, each extension within the department. These reports should be used to screen for questionable telephone use. If questionable or excessive calls are noted, it is the manager's obligation to review them in detail and take necessary corrective action if abuse is verified. Proper use of the systems depends upon the efforts made at the departmental level.

Telephone bills will be subject to periodic audits by the Office of Internal Audit.

CELLULAR PHONE POLICY

All individuals utilizing cell phones (or similar devices) provided by the University must review their phone bill each month and reimburse the University for personal use. This must be done even if the total number of minutes used does not exceed the plan allowance. In addition, phone bills that distinguish between business and personal use must be retained.

Reimbursement for personal cell phone (and similar devices) use may be calculated by adding the minutes for all personal calls each month, dividing that number by the total plan minutes, then multiplying the result by the cost of the plan:

$$\frac{\text{Personal call minutes}}{\text{Total plan minutes}} \times \text{Cost of plan} = \text{Reimbursement for personal use.}$$

Payment may be forwarded to the Cashier's Department in the Office of Student Financial Services.

If you have any questions concerning this IRS regulation, please contact the Finance Office at extension 3184.

TRAVEL REIMBURSEMENT

GENERAL GUIDELINES

All requests for reimbursement of expenditures must be accompanied by receipts supporting the full expenditure. In addition, a brief **statement of business purpose*** is to be submitted with **original receipts**. Under certain conditions, when receipts cannot be obtained, it is essential to attach a statement that includes the business purpose, location, date and amount expended for the activity. **Where University travel relates to attendance at a conference, a copy of the conference brochure must be attached to the expense report, indicating the dates of the conference, conference agenda and the cost for attendance. Similarly, when the University sponsors an open house, a recruiting session or similar event, entertainment expenditures must be supported by an adequate business purpose including a copy of invitations, if any, and a list of attendees.**

Note: *Statement of business purpose should include a specific description of the expenditure and a list of individuals in attendance, if applicable. For example: "luncheon with Dr. Smith, Vice President of Columbia University, to discuss new academic programs." The relationship of each person, including their title and company, must be reported on the receipt relating to the expense.

It is incumbent upon everyone to properly account for expenditures and make reasonable efforts to obtain receipts. Expense budgets specifically provided for travel and entertainment are intended to be used solely for University related expenditures. The Provost, deans and vice presidents are entrusted with the responsibility of carefully managing their department's approved expense allocations.

All personnel will be required to obtain the appropriate approval for expense reimbursement. Approvals shall be obtained on the basis of the "immediate supervisor rule" and special departmental procedural requirements established by deans, vice presidents or department directors.

The Finance Office will review all expense reports to determine that the appropriate supporting documentation is attached and that expenditures are in accordance with established University policy. Reimbursement requests that are not sufficiently documented will be returned to the individual requesting reimbursement and will not be reimbursed until satisfactory documentation is provided.

The University will not reimburse employees for personal expenses they incur when extending a business trip beyond the time required.

All expense reimbursement requests must be submitted on a properly completed and approved **Travel Expense Report on a timely basis, not later than 30 calendar days following the date the travel and expenses were incurred. All documentation must be in accordance with all policies and procedures stipulated in this guide. All expense reimbursements are subject to periodic audits by both the external and internal auditors.**

Any expense relating to international travel (airfare, hotel, conference registrations, meals, etc.) **must use object code 4604 only**. This object code supersedes all other travel related object codes as the University, per IRS guidelines, must report all international activity separately on Form 990.

Departments may need to move budgets from other travel related object codes such as 4601, 4603, 4617 and 4618 to fund expenditures paid out of 4604. Please consult the Budget Office if you need assistance in transferring these budgets.

ADVANCES

In accordance with the Travel Expense guidelines contained in this guide, individuals in need of advance funding for travel, meetings or other University business may request an advance from the Finance Office. **Payroll advances or loans to employees are not available.** A **Check Requisition** should be submitted ten days in advance of the date that the funds are needed. However, personnel reporting directly to the President, Provost or Executive Vice President of Finance and Administration are expected to fund their own travel and submit a request for reimbursement upon returning.

- The individual requesting the advance must complete a **Check Advance Requisition** form stating the amount, the purpose of the advance, and the dates needed for which the advance is being requested.
- The requisition must be signed by both the individual who will use the advance and the employee's immediate supervisor. Additionally, requests for athletic travel advances must be accompanied by an **Athletic Travel Advance Request** form.
- Employees who receive an advance will be required to sign a **Travel/Cash Advance Release** form; the signature of a secretary or other "authorized representative" will not be accepted.
- Once received, the individual assumes total responsibility for the security and subsequent accounting of the advance; ***the individual who receives the advance bears the responsibility of reimbursing the University for an advance, which is lost or stolen, even if the theft occurs on University property.*** A final accounting for the advance must be submitted on a **Travel Expense Report** to the Finance Office within 30 days upon completion of University business. If an employee fails to properly account for an advance within the 30 day requirement, the full amount of the advance will be deducted from the employee's paycheck.
- Proper accounting of advances is essential. All expenditures must be supported by receipts. **Only original receipts will be accepted.** Therefore, expenditures denied for lack of documentation or considered to be improper as to purpose must be repaid to the University in cash.
- Any unused portion of the advance must be returned to the University by depositing the unused funds at the Cashier's office and attaching the payment receipt to the accounting for the advance.

Note: Please consult with the Finance office if you have any questions regarding proper accountability.

- Cash advances, loans to employees or pay advances are not available.

FACULTY TRAVEL GUIDELINES

Faculty travel is an essential part of faculty development at Adelphi University. It is important that we develop clear guidelines on the distribution of resources that will help the faculty in their professional planning. Faculty travel covered by these guidelines includes participation in professional meetings designed to enhance the professional expertise of the faculty.

Faculty should consult Article XXIII, Section 3 of the Collective Bargaining Agreement for more information about funding levels, timing of requesting support, and the types of conference activity.

ELIGIBILITY OF FACULTY OR STAFF ON LEAVE

Faculty members or staff, are not eligible for travel expense reimbursement while on unpaid leave of absence from the University, unless the faculty member or employee is requested to represent the University at a professional meeting, event, or other activity.

A sabbatical is considered a paid leave; therefore, faculty on sabbatical typically will be eligible to receive reimbursement for pre-approved, University related travel expenses.

REIMBURSEMENTS

Departments are not permitted to maintain petty cash funds.

All reimbursement requests for out-of-pocket expenditures for approved University business must be submitted on a **Travel Expense Report** to the Accounts Payable office for payment by check.

HOTELS

Lodging may only be reimbursed at the single-occupancy rate for current employees or current students approved for travel/conference travel.

Hotel arrangements should be made through Purchasing via a **Purchase Order Requisition**. Reservations are for standard rooms at mid-priced hotels. Duration of stay at the hotel may be for up to one day prior to and one day after a conference. The University is exempt from paying sales tax in **New York State, Massachusetts and Florida**. Consequently, no reimbursements will be made for sales tax incurred on hotel bills (in New York, Massachusetts and Florida), if not paid through Purchasing via a **Purchase Order Requisition**. An itemized folio, reflecting a paid/zero balance, is required to substantiate all lodging expenses. Additionally, University policy precludes reimbursement for movie, laundry, room upgrades and suites, and any other personal expenses incurred during a hotel stay.

If, for any reason, the employee cannot attend the conference, or fulfill the reservation for the hotel, the employee must inform the Purchasing department immediately.

Telephone Calls

Business related telephone charges will be reimbursed if the person contacted and the nature of the call is adequately itemized on a **Travel Expense Report**. Reimbursement for personal telephone calls incurred while staying overnight on University business is limited to one call per day for a reasonable amount of time.

AIRLINE TICKETS

Requests for airline tickets must be submitted directly to the Purchasing department on a properly authorized **Purchase Order Requisition** accompanied by a completed **Travel Approval** form. **Only coach airline travel is permitted.** Employees will not be reimbursed for airline tickets submitted on their **Travel Expense Report**. **For specific information on procedures to follow, see Purchasing section of the FARG. Scroll down to Airline Tickets Purchased Outside of the University's Travel Agency.**

REGISTRATIONS

Any payment for attendance at seminars and conferences (including credit card payments) MUST be made directly by the University on a Purchase Order Requisition submitted to the Purchasing department. In rare instances where direct payment is made by employees, reimbursement requests can be made after the event, and must be accompanied by a copy of the registration application identifying the nature and cost of the session, and the employee's original canceled check or other supporting evidence of payment. Reimbursement to the employee is made only after the seminar or conference has taken place and the employee provides proof of attendance to the Accounts Payable department.

MEALS

Original receipts are required for all meal reimbursements. Employees will be reimbursed a maximum of \$75 per day for meals incurred while away **overnight** on University business. This includes meal/beverage cost, tax, tip and gratuity.

For **non-overnight** travel, employees will be reimbursed up to a maximum of \$25 per meal (lunch and dinner only) while on non-overnight travel for University business.

Entertainment expense is reimbursable only when the expense was incurred to entertain an outside party for authorized University business. A list of attendees including their full name and affiliation should be included. A description of the business purpose must be included for each meeting.

MEALS AND EVENTS FOR UNIVERSITY EMPLOYEES

Employees will not be reimbursed for expenditures made for the purpose of entertaining other University employees.

Meals and events that are primarily celebrations for University employees are generally not permitted, and will not be reimbursed.

ALCOHOL

The purchase and use of alcohol places significant legal exposure on the University. Therefore, the use of alcohol for business meals and entertainment purposes should be kept to a minimum. The cost of a beverage with dinner will be reimbursed as part of the meal expense. Very expensive bottles of wine, drinks that are not associated with a meal, or drinks taken at a bar will NOT be reimbursed. Alcohol may never be charged to federally sponsored projects. Any meals being charged to a federal grant must have all alcohol clearly itemized on the expense report and must be charged to a non-federal funding source.

TRANSPORTATION

All transportation reimbursements are limited to reasonable taxi/van service charges or reimbursement for personal mileage and parking, whichever is lower. Employees will not be reimbursed for limousines. Generally, employees will not be reimbursed for car rentals while attending a conference.

MILEAGE

Actual business mileage will be reimbursed to employees at the standard mileage rate used by the Internal Revenue Service. The current rate is 58 cents per mile as of 1/1/19 and must be itemized on a **Travel Expense Report.** The standard mileage rate takes into consideration all automobile operating expenses including gasoline/oil, wear and tear and maintenance, repairs, insurance and depreciation. Please refer to the IRS website (<https://www.irs.gov/pub/irs-pdf/p15.pdf>) for the most up-to-date mileage rates.

Since the Internal Revenue Service does not consider commuting expenses to be business related, employees will only be reimbursed for travel to off-campus locations to the extent that such travel exceeds their normal commute to the Garden City campus (or the employee's normal location of employment). The Finance Office may be contacted for clarification.

Except in the case of business mileage for University vehicles, employees will not be reimbursed for gasoline purchases. While tolls and parking fees are reimbursable if properly documented on a **Travel Expense Report**, ***the University will not reimburse individuals for parking fines and/or moving violations.***

CAR RENTALS

Employees will generally not be reimbursed for car rentals while attending a conference. Under unique circumstances, employees may be allowed to rent a car, but only under prior approval from the Office of Business Affairs. **The University disclaims all responsibility for loss or damages sustained by or caused by any individual renting a vehicle.**

GASOLINE

No reimbursement is made for gasoline purchases, except in the case of business mileage for a University vehicle or in the rare occurrence of a car rental.

TOLLS

Tolls will be reimbursed only when the original receipt is provided and it is properly documents on a **Travel Expense Report**.

PARKING FEES

Parking fees will be reimbursed only when the original receipt is provided and it is properly documents on a **Travel Expense Report**.

Note: *The University will not reimburse individuals for parking fines and/or moving violations*

UNIVERSITY VEHICLES

Automobiles owned or leased by the University that are provided to employees for University business may not be used for commuting or other personal matters. Employees or other authorized personnel using a University vehicle for University business must sign a Vehicle Usage Policy and Agreement form and complete the log book located in each vehicle to include the date the vehicle was used, the name of the driver, the time the vehicle was used, beginning and ending mileage, and a description of the usage. **The signed copy of the Vehicle Usage Policy and Agreement form, as well as a copy of the employee's driver license must be submitted to the Office of Business Affairs.**

Requirements for driving a university-owned vehicle include, but are not limited to:

- Driver must pass a Driver's Record Check (Abstract) performed by the Office of Business Affairs.
- Driver must successfully complete the Defensive Driving Course within six months of University approval to drive.
- Drivers will **not** use a cell phone (including hands free units) to talk or text while driving.

The full list of qualifications and requirements are included in the official University Vehicle Usage Policy, available upon request from the Office of Business Affairs or visit eCampus FORMS located in the Financial Administrative Reference Guide.

University non-owned (privately owned) vehicles must have a current registration, safety inspection and insurance card provided by the authorized operator. Employee driver is responsible for all parking fines and/or moving violations incurred while operating a University non-owned vehicle. Employee must report any and all motor vehicle accidents to the Office of Public Safety if the accident occurs during work use/hours.

The University disclaims all responsibility for loss or damages sustained by or caused by any individual using their own vehicle. As a general rule, personal vehicles are not to be used for University business by employees or students. However, in the case of employees, an occasion may arise whereby it is necessary to use a personal vehicle for business. In such cases, employees will be reimbursed for mileage at the standard IRS rate in effect, which covers gasoline, insurance, wear and tear, and maintenance of your vehicle. *Employees should check their individual automobile insurance policy to determine whether adequate coverage exists.*

APPROVALS

Travel reimbursements must be signed by the employee's immediate supervisor prior to submission to Accounts Payable.

All employees reporting directly to the Provost must submit their reimbursement vouchers directly to the Provost for approval prior to reimbursement.

All employees reporting directly to the President must submit their reimbursement vouchers directly to the President for approval prior to reimbursement.

TUITION AND FEE POLICY

The Finance Office should be consulted for the current schedule of tuition and fee rates. The Office of Student Financial Services is available to advise students on all financial matters, and we urge all departments to encourage their students to contact the office directly to resolve all questions.

Tuition and fees are payable either by mail or in person at the Cashier's department, Office of Student Account Services. Checks and money orders should be made payable to Adelphi University. **All payments will be applied to past due balances first.** Personal checks submitted to the University must have the student's I.D. number written on it. University staff will write student I.D. numbers on checks where a student has not done so already. Payment may also be made by MasterCard, Visa or Discover either in person or at ecampus.adelphi.edu.

Registered students will be billed in July and December preceding the start of the fall and spring semesters. **Students are responsible for the payment of all charges specified in the Bulletin and Directory of Classes, whether or not bills are received.** Students are required to notify the Registrar's office of their appropriate billing address and to contact the Office of Student Financial Services if bills are not received. For personal checks returned unpaid by the bank, the student's account will be charged a returned check fine and a late payment fee.

Students having outstanding indebtedness to the University, in excess of \$1,500, will not be permitted to register, receive a transcript or grades, have a degree conferred, or reserve a room in the residential halls. Students must be officially registered to attend any classes. Students will not be re-admitted or permitted to withdraw or graduate from the University in good standing unless all financial obligations are paid in full. **University policy and federal regulations preclude the use of any current financial assistance for payment of past due charges.** Students are responsible for all attorney fees and other collection costs and charges necessary for the collection of any amount not paid by the established due date.

Two Payment Plan

Students may elect the two payment plan for each semester, whereby one-half of the balance plus a \$60 two payment plan fee is due at the time the first payment is due. The final payment is due on October 15 for the fall semester or March 15 for the spring semester. The two payment plan is not available for semesters less than 10 weeks.

Monthly Payment Plan

Adelphi University offers monthly payment plans with Higher One. The payments for these plans begin in May, prior to the start of the fall semester. Students who have selected the monthly payment plan must have their entire academic year obligation paid in full by March 15 to avoid the assessment of late payment fees. Information on this plan is mailed to all students prior to each semester and may also be obtained at the Office of Student Financial Services. To ensure that the contracted amount of the payment plan is correct, students are encouraged to verify their total financial obligation with the Office of Student Financial Services once the fall semester begins.

Employer Payment Deferment

If a student's employer will pay the University directly upon receipt of a bill, regardless of the student's grades, the student will be allowed to register by presenting a letter from their employer to the Office of Student Financial Services. However, students whose employer will pay only after a grade is received must present an official letter of intent from their employer specifying the amount of tuition and fees covered, and will be required to pay at registration any portion of the charges not covered by the employer plus a deferment fee of \$75.

Late Payment Fees

All tuition and fee charges are due at registration unless the deferred payment plan or the monthly payment plan is elected. Failure to remit payments on time will result in the assessment of late fees.

Payments not received by the following dates are subject to late fees as follows:

	<u>Fall</u>	<u>Spring</u>	<u>Late Fee</u>
First payment due by:	August 1	January 6	\$60
Payment in full due by:	October 15	March 15	35
Outstanding balance due by:	October 31	March 31	110

Failure to remit payment by August 1 for the fall semester or by January 6 for the spring semester may result in cancellation of the student's registration. In the event a past-due account is referred to Student Account Services, the student will be responsible for all collection and litigation costs as well as all late payment fees.

Programs not following the traditional semester calendar are also subject to late payment fees. Students may refer to the registration packet provided by their department.

University Fees

University fees cover the use of all academic and recreational facilities and services, including the library, gymnasium, Health Services Center, counseling and career service, and University Center, and provides for commencement, security, and accident insurance.

Medical Insurance

All resident and international students are automatically enrolled in Adelphi's student medical insurance plan. A student who is already covered by private medical insurance and wishes to waive Adelphi's coverage must bring evidence of their insurance to the Health Services office by October 15 for the fall semester and March 15 for the spring semester. Likewise, those students who wish to enroll in Adelphi's insurance plan must do so by the same dates.

Student Activity Fee

The student activity fee is collected by the University, and allocated and disbursed by the Student Government Association to various student groups.

Housing Deposit

A deposit is required to reserve a room in the residence hall, to be held by the University as a damage deposit. Resident students will be responsible for all damages incurred in the residential halls, and this deposit will be utilized by the University, at any time, to defray the cost of repairs. At the end of the academic year, the remaining deposit, if any, will be credited without interest to the student's account once final damage assessment has been made by the Office of Residential Life and Housing.

A student who is suspended or dismissed or who withdraws under investigation for misconduct shall not have any residence fees refunded.

ASSISTANTSHIPS AND REMISSIONS

Tuition and fees not covered by the remission are due in full at the time of registration. All students who are receiving assistantships and remissions are also subject to late payment and registration fees.

WITHDRAWALS

Withdrawals, including classes dropped, are computed as of the date the Registrar's office is officially notified in writing. The date of the request will determine the student's tuition/fee liability for the semester. **Non-attendance in a course does not constitute an official withdrawal.** Students will be held responsible for payment of all tuition and fees until an official withdrawal is presented to the Registrar's office. In addition to notifying the Registrar's office, undergraduate students must also notify the Office of Academic Services and Retention and graduate students must notify their academic department. Students residing in on-campus housing must also notify the Office of Residential Life.

Withdrawals do not depend upon the number of class sessions held or attended. Failure to remit payment is not considered an official withdrawal. Any student who is suspended, dismissed, or withdraws when under investigation of misconduct shall not receive a refund of tuition and fees for the semester in which the action is taken.

REFUND POLICY

Effective with the fall 2000 semester, the University has adopted a new Refund Policy for students receiving Title IV financial assistance that conforms to the updated version of the Higher Education Amendments of 1998. For further information, please contact the Office of Student Financial Services.

Students who do not receive Federal Title IV financial assistance are eligible for the following tuition refund schedule for a traditional 15-week semester. This refund schedule applies when withdrawing from the University, when changing status from full-time, or when reducing part-time credit load within a semester.

Full/partial drop/withdrawal prior to the first day of the semester	100% refund*
Full/partial drop/withdrawal by the end of the first week.....	90% refund
Full/partial drop/withdrawal by the end of the third week	50% refund
Full/partial drop/withdrawal by the end of the fourth week.....	25% refund
Thereafter	No refund

Note: *Students are entitled to a 100% refund of all tuition and fees, less a mandatory registration fee of \$100, for all withdrawals submitted to the Registrar's office prior to the first day of the semester. Fees of \$500 for full-time students and \$260 for part-time students are not refundable after the first day of the semester.*

In accordance with federal regulations, an Appeals Committee exists for students who feel that individual circumstances warrant exceptions from published policy. All requests for appeals must be submitted in writing to:

Adelphi University
Office of Student Financial Services
Attention: Director of Cashiers and Billing
One South Avenue
Garden City, New York 11530

Medical Withdrawals

Requests for medical withdrawals must be made in writing to the Office of Academic Services and Retention and must be accompanied by proper medical documentation. If the medical withdrawal is approved, all tuition and fees will be credited to the student's account, less a mandatory processing fee. Any credit remaining on the account will be applied towards the student's tuition and fee charges for the subsequent semester. Failure to use this credit within one year will result in forfeiture of the credit.

Refunds

Students with credit balances on their account may request a refund from the Office of Student Financial Services. Refunds will be processed as quickly as possible, but in some cases may require up to 10 business days to complete. Refund requests involving payments made by a personal check will not be processed until the University has received notification from its bank that the student's check has cleared. Students who have paid their bill with a MasterCard/Visa payment will receive their refund as a charge back to their credit card.

Room Refund Policy

Room withdrawals are computed as of the date the Office of Residential Life and Housing is officially notified. The date of the request will determine the room liability for the semester. The Residence Room Refund schedule is as follows:

Full withdrawal prior to the first day of the semester	100% refund
Full withdrawal by the end of the first week.....	90% refund
Full withdrawal by the end of the second week.....	75% refund
Full withdrawal by the end of the third week	50% refund
Full withdrawal by the end of the fourth week	25% refund
Thereafter.....	No refund

Meal Plan Refund Policy

Meal plan refunds are computed as of the date the Office of Residential Life and Housing is officially notified. The date of the request will determine the amount of the refund, if any. The meal plan refund schedule is based on the prorated amount for each full week of the semester.

FINANCIAL ASSISTANCE

Students may deduct **confirmed** financial assistance award amounts from total charges due. Please be aware that, except in rare instances, institutional grants and awards may not exceed total tuition and fee charges. If this occurs, the award amounts will be reduced accordingly. If institutional awards are granted to cover a portion of room and board charges, the student is responsible for federal and state income taxes on the amount by which the award exceeds the total tuition and fee charges.

Only student loan checks that have been received by the University and endorsed by the student, or loans with approved electronic funds transfer, may be used as payment towards tuition and fee charges. To avoid an additional deferment charge, student loan applications must be received by the student's bank by August 1 for the fall semester and January 1 for the spring semester.

Entrance/Exit Interviews

In accordance with federal regulations, all students receiving a Federal Stafford and/or Perkins/Nursing loan are required to complete an Entrance Interview before a loan can be transmitted to their account. In accordance with federal regulations, all recipients of Federal Stafford and/or Perkins/Nursing loans are required to complete an Exit Interview upon graduation, withdrawal from the University, or enrollment reduction to less than part-time.

Students receiving financial assistance have the following responsibilities:

- To complete a free application for Federal Student Aid (FAFSA) annually by the deadline prescribed by the University.
- To meet the requirements of good academic standing. (Specific details regarding this policy are available in the Undergraduate Bulletin. Visit: [HTTP://ACADEMICS.ADELPHI.EDU/BULLETIN-INDEX.PHP](http://academics.adelphi.edu/bulletin-index.php))
- To maintain satisfactory academic progress toward the baccalaureate. (Specific details regarding this policy are available in the Undergraduate Bulletin)
- To report to the Office of Student Financial Services any changes in enrollment status, changes of name or address, receipt of any additional internal or external financial assistance.

SCHOLARSHIPS

All scholarship requests must be made through the Office of Student Financial Services. Approved scholarships will be posted directly to the student's account by the Office of Student Financial Services. **Departments are not authorized to award scholarships or make commitments without the consent of the Office of Student Financial Services.** See pages 26 through 29 for current guidelines on the taxability of scholarships and tuition remission.

THE UNIVERSITY RESERVES THE RIGHT TO CHANGE ALL TUITION AND FEE AMOUNTS AND POLICIES, AND FINANCIAL ASSISTANCE AWARDS, WITHOUT PRIOR NOTICE.

Procedure for Donor and Restricted Scholarships

The Office of Student Financial Services (SFS) distributes restricted and donor funds:

- Based on the selection from an academic department
- By soliciting a pool of applicants for a scholarship with more restrictive or specific requirements
- By reviewing the accounts and cases of students who request additional funding due to financial hardship or extenuating circumstances

In all of these instances, the recipients must meet the requirements laid out by the donor during the creation of their scholarship. If a donor expresses a preference rather than a strict criterion, SFS strives to meet that preference when selecting the recipient.

Any time a student receives a donor or restricted scholarship, SFS must follow the regular packaging guidelines when incorporating it into the financial aid package. Sometimes this means a student's existing financial aid awards may be altered or removed. In most cases, donor scholarships are not renewable; when they are, SFS follows the donor's GPA, area of study, and financial need guidelines in deciding whether to renew a student's scholarship each year.

SFS complies with the requirements of FERPA in the administration of donor awards and maintains confidentiality of sensitive information throughout the process. The University's scholarship committee, which makes final academic scholarship determinations for incoming students, will occasionally become involved with special donor funds on an as-needed basis.

Students who receive donor funds given by departments:

Many donor and restricted funds are given by academic departments; depending on whether these scholarships have financial need as a criterion, SFS may or may not be involved in the department's selection. For those scholarships that do not require the recipient to have financial need, SFS receives the recipient's name from a department head, dean or professor involved in the selection process. SFS incorporates the scholarship into the student's package according to the amount given by the department or, in some cases, in an amount that is predetermined by history or the limitations of the income account.

For those scholarships requiring the recipient to have financial need, SFS will receive a list of candidates from the department, rank them according to financial need and give the list back to the department to select the recipient. The department then gives SFS the name they select and SFS repackages the student to include the scholarship.

In some cases, especially for scholarships requiring a specific major declared by a small number of students, SFS sends the department in question a list of all of their students who have financial need. The department then chooses from that list.

Scholarships that require an essay, resume or other application:

Some scholarships have criteria that require candidates to submit an essay, resume or other type of application for consideration. In these cases, SFS sends out application letters to a large pool of students who meet the scholarship's criteria, inviting them to apply within a specific time period. After the submission deadline, SFS reviews all the applications and either chooses the recipient (if it does not require donor or departmental approval) or sends the top candidate(s') application(s) to the Office of University Advancement to forward to the donor(s). The Office of University Advancement then informs SFS of who the recipients are and how much they will receive, and the recipients are then repackaged accordingly.

Students who visit SFS seeking additional funding:

Most donor and restricted funding given by SFS is awarded on a case-by-case basis and is initiated by students submitting letters to a counselor or the Information Desk requesting a review for additional funding. This letter will detail the student’s extenuating circumstances or financial hardship. The Assistant Vice President or the Assistant Director of SFS will review the letter and determine whether the student fits the criteria for any donor or restricted award that SFS has the authority to award. If a student meets the criteria for a scholarship whose recipient is decided in conjunction with an academic department, SFS will contact that department for their opinion or approval.

In a small number of cases, SFS receives a recommendation or request from a professor, academic adviser, or department head who has reason to believe a student is struggling financially but does not have donor funds to give out. Based on this recommendation, SFS will review the student’s case in the same way it would review a student who came directly to SFS requesting additional funding.

The student’s existing financial aid package, FAFSA information, GPA, area of study, gender, race, religious preference, athletic affiliation and community involvement are all factors which can allow us to match the student with a donor scholarship. Although not all students will meet criteria to receive a donor scholarship, we do our best to match students facing financial hardship with additional funding.

ADDITIONAL POLICIES

PERSONAL PROPERTY

Employees or students bringing personal items to campus do so at their own risk. The University disclaims all responsibility for items brought to campus and urges extreme care when employees find it necessary to do so. Before doing so, employees should check their own homeowner's or renter's insurance policy to determine whether adequate coverage exists.

PRIZES AND GIFTS

Please be advised that all individuals currently on Adelphi University’s Payroll will be taxed for the value of any prizes or gifts received. The employee will be required to complete a **Prize/Gift Receipt** form in order to process the transaction.

STOP PAYMENT REQUEST

All employees and/or vendors with checks (both Accounts Payable and Payroll) that have been lost or misplaced must request a stop payment from the Finance Office by completing the **Stop Payment Request** form.

PREPAID EXPENSES (DEFERRED CHARGES)

A prepaid expense, or deferred charge, arises when the University pays a vendor in advance for goods or service to be received or incurred in the subsequent fiscal year. These types of expenses can be deferred to the next fiscal year if the amount is greater than \$2,000.

The account numbers to use are as follows:

- Orientation/Matriculation Expenses: 1-A131-7212 *(for Department # 1221 and 1331 only)*
- All Other Expenses: 1-A131-7210



FACILITIES MANAGEMENT

The Department of Facilities Management supports the entire University through repair and maintenance of buildings and facilities, custodial and grounds care, and management of utilities and energy. In addition to providing these basic services, the department also offers project design planning, estimating, and facilities remodeling.

OBTAINING SERVICES

Routine services

For routine maintenance and service that is not urgent, work order requests should be submitted to the Footprints system accessible via [HTTP://FACILITIES.ADELPHI.EDU](http://facilities.adelphi.edu).

Urgent needs/Emergencies

Call extension 3970, between the hours of 8:00 a.m. to 4:00 p.m., Monday through Friday, and then submit a work order request via [FOOTPRINTS](#).

After hour emergencies/urgent requests

Call the Office of Public Safety & Campus Transportation at extension 3511.

The Department of Facilities Management does not provide service for the following areas:

- **Phones** - All phone matters are handled by Telecommunications. Please call extension 3012.
- **Keys and Locks** - The Office of Public Safety & Campus Transportation provides these services. Administrators that are authorized to make key and lock requests may do so via [FOOTPRINTS](#) by using the drop down menu for 'Public Safety'. If you have any questions, please call the locksmith at extension 3512.

BUILDING INSPECTION

The Department of Facilities Management routinely inspects all campus facilities. Minor maintenance needs are put on a controlled maintenance work order. Larger needs are considered as part of the University's deferred maintenance budget.

ALTERATIONS/RENOVATIONS

Anything that alters the facilities - changes to the architectural systems of a room, area or building, relocations of fixed equipment, fixtures, or electrical equipment, etc. - must be performed by or under the direction of the Department of Facilities Management. Approvals must be obtained from the department chair, Dean, Provost, and the Vice President for Administration prior to submitting requests.

PREVENTIVE MAINTENANCE

The Department of Facilities Management has implemented a comprehensive maintenance program for inspection and maintenance, to extend the life of building systems, to reduce energy consumption, and to increase your comfort in the work area. The primary thrust of this Preventive Maintenance/Controlled Maintenance program is in the environmental systems of buildings, such as heating, ventilating, air conditioning, primary and secondary electrical systems, steam, and plumbing. Although the program will identify maintenance requirements and initiate necessary work, departments are encouraged to submit work order requests via [FOOTPRINTS](#) to report any deficiencies or requests.

DEFERRED MAINTENANCE PROGRAM

The Department of Facilities Management continually develops and maintains a current Deferred Maintenance Inventory of major systems deficiencies, including many items identified by occupants, users, and building facilities coordinators. An annual priority listing of this inventory will be considered for funding each year, and is reviewed and approved by the Board of Trustees through its Buildings and Grounds Committee.

MAINTENANCE AGREEMENTS

The Department of Facilities Management has certain preventive and controlled maintenance programs performed under a contract basis for major systems. Building systems components normally included in this program are elevators, heating, ventilating, electrical equipment essential to comfort, safety and operating efficiency, such as in motors, magnetic switches, breakers, elevators, transformers, steam systems, exhaust and intake fans and louvers, pumps, heat exchangers, etc.

GROUNDS CARE

The Department of Facilities Management crew maintains the grounds of the campus. Regular year round service includes mowing, watering, weeding, fertilizing, seeding, planting, tree trimming, snow removal, and landscape construction.

CUSTODIAL SERVICES

Daily service to campus facilities includes restroom sanitizing, supplying of paper goods, classroom and chalkboard cleaning, and emptying of wastebaskets. Regular service includes sweeping and vacuuming, dusting, and carpet cleaning. The work is done Monday through Friday, 6:00 a.m. - 2:00 p.m., with custodians working around office and classroom schedules. Window washing is scheduled annually. Twenty-four hour custodial services are also provided.

The Department of Facilities Management will absorb the cost of routine custodial services. Special cleaning that you may request will require funding by the individual department requesting the services. To schedule special cleaning, submit a work order request via [FOOTPRINTS](#).

Refuse Disposal

The Department of Facilities Management regularly collects and disposes of refuse.

Furniture and Equipment

The Department of Facilities Management provides maintenance of general classroom furniture and equipment. Relocation and disposal of furniture and equipment must be cleared through Business Affairs. An **Equipment Transfer Request** form or **Equipment Disposal Request** form must be reviewed and signed by that department before Facilities can process requests. Requests are usually completed within two (2) weeks after approval.

Lighting

The Department of Facilities Management regularly replaces light tubes and bulbs. If you need a tube or bulb, please submit a work order request via [FOOTPRINTS](#). Lamps and bulbs are usually scheduled for replacement by the evening shift.

SIGNS

Standard room numbers and identification signs outside buildings are provided by the Department of Facilities Management. Special permanent signs may be ordered at the department's expense. If departments need special graphics for their sign, the Department of Facilities Management will assist them in finding a suitable vendor.

Nameplates

These are available at a nominal cost for desks, offices, departments, and so forth, at your department's expense. You may submit your work order request via [FOOTPRINTS](#).

ENERGY AND UTILITIES

The Department of Facilities Management energy management program is concerned with short and long range energy conservation and usage. This program includes system design and modifications, analysis of building operational profiles, and maintenance recommendations and procedures, which may be implemented at moderate costs.

You are encouraged to participate in the University's energy conservation by turning off lights when areas are unoccupied or where there is sufficient natural light, by regulating thermostats to provide 68 degrees in winter and 75 degrees in summer, and by closing stairwell doors and fire doors.

Utility Connections

All modification, alterations and connections to utility systems must be performed by, or under the direction of, the Department of Facilities Management. This requirement applies to all utilities at the University, including gas, chilled and heated water, compressed air, and condensate lines.

OTHER SERVICES***AIR CONDITIONING***

The Department of Facilities Management is responsible for the operation of a building's air conditioning. If your system seems to malfunction, submit a work order request via [FOOTPRINTS](#).

ELECTRICAL WORK

Statutes require that electrical work for building and facilities must be performed by or under the direct supervision of a Licensed Electrician. This applies to all electrical work, from the changing of a wall switch to making changes in a high voltage system.

CARPETING

Carpet installation and repair are done by contract under the direction of the Purchasing Department. Cost of installation is charged to the department's budget requesting the carpet. For new installations the department making the request must provide a statement of justification.

PAINTING

The Department of Facilities Management regularly repairs facilities as funds permit. Major painting, especially of building exteriors, is usually requested on the Deferred Maintenance Inventory, and is done when funds are allocated. If you want painting that is not on the regular maintenance schedule, the Department of Facilities Management will do it for you provided your department has available budget funds. You may submit a work order request via [FOOTPRINTS](#) to get an estimate or to schedule work.

ADDITIONAL SERVICES***PROJECTS***

The Department of Facilities Management employs a force of workers skilled in building maintenance and repair, renovation and construction. Although it usually is cost effective to use contract personnel for most work, sometimes it is advantageous for the Department of Facilities Management to perform the services. When you begin planning a project with Facilities, we will recommend the most economical and timely way of performing the work you are contemplating, after all approvals have been obtained and a funding source has been identified.

CODE CONFORMITY

The project and design staff is responsible for insuring that all proposed projects are designed and constructed in accordance with applicable codes and safety regulations and meet Village Building Department requirements. The Facilities Planner will insure that applicable permits are secured.

EQUIPMENT

All new equipment installations or equipment relocations must be funded by the department requesting the equipment. All budget requests for equipment must include installation costs. The Department of Facilities Management will provide cost estimates for budget purposes.

All equipment purchases should be routed through the Department of Facilities Management for a review to ensure adequacy of utilities and a space to support the equipment.

INSTALLING EQUIPMENT

The Department of Facilities Management provides this service subject to the department's available budget. You may submit a work order request via [FOOTPRINTS](#).

ENVIRONMENTAL HEALTH AND SAFETY OFFICE

Environmental Health and Safety Office assists and oversees the operations necessary for maintenance of high-quality environmental and safety practices and provides an environment that protects and promotes health, safety and well-being of students, faculty, staff, visitors and the neighboring communities. EH&S includes the Asbestos Management Program, Hazard Communication Program, and Respiratory Protection Program. Contact the Environmental Health and Safety Coordinator at extension 3242.

ARCHITECTURAL DESIGN AND ESTIMATING

The Department of Facilities Management offers a wide range of architectural design and estimating services either through the staff or through outside consultants. The scope of services ranges from estimating the cost of installing an electrical outlet to planning remodeling projects of considerable complexity. If you need more extensive service, the Department of Facilities Management will retain outside consultants, and you will be advised of the costs before arrangements are made, and after all approvals and a funding source have been obtained.

At various peak times during the year, the architectural design and estimating workload reaches peaks, which lengthens the response time. To aid us in giving you a timely response, please submit a work order request via [FOOTPRINTS](#) as soon as you identify your project needs. We provide planning and pre-planning services in advance of funding and are pleased to respond with sketches and estimates before your funds are authorized.

MOVING

The Department of Facilities Management labor crew handles minor moving for each department if a few items of furniture need to be rearranged. Please plan for moving well in advance. For larger moves contact Purchasing to provide a cost estimate from an outside vendor.

Remember to also call Telecommunications and the Office of Information Technology and Resources well in advance of your move to arrange for new phone/computer lines.

HUMAN RESOURCES

Current Human Resources policies and procedures are stipulated in the Human Resources Policy and Procedures Manual which has been distributed to all executives, deans and department heads. The following are highlights of some of the policies. A comprehensive guide to the Office of Human Resources, including the Employee Handbook may be accessed via [HTTP://INTRANET.ADELPHI.EDU/HR/](http://intranet.adelphi.edu/hr/).

PAYROLL

All new employees of the University (including students) are required to complete certain documentation within three (3) days of beginning employment. Departments are required to have new employees contact the Office of Human Resources to complete the necessary forms. **In addition, departments are required to complete the Payroll Transaction form (PTF) to process payroll for new hires, terminations and salary increases for non-student employees.** (The Payroll Transaction form does not replace the faculty load report and should **not** be used to process full or part-time faculty payroll transactions.) Faculty working on a grant must submit an authorized Payroll Transaction form to the Grants Accountant. Employees will not be paid for work performed until the employee completes all relevant forms (including **Employee Acknowledgement of Adelphi Drug Policy, Form W-4, I-9 Employment Eligibility Verification** form) and the Payroll Transaction form is completed and approved.

To satisfy Internal Revenue Service regulations, all payments to Adelphi employees must be paid through the payroll system; in no instances can payments to employees for services rendered be made using a check requisition. In order to include such payments through the University payroll system, please obtain and complete a copy of a PTF, indicating the appropriate justification for payment.

It is each department's responsibility to ensure that adequate budget funding is available prior to incurring related payroll costs. Consequently, in addition to full-time and part-time employment positions, each department must carefully monitor any available hourly, student employment, and overtime budgets to ensure that such budgets will not be over expended.

PAY ADVANCES

Employees will not receive pay advances for vacation or any other purpose. In addition, loans to employees are prohibited. All employees, except students and part-time faculty, are required to have their paychecks directly deposited.

PERSONNEL RECRUITMENT

All expenditures related to personnel recruitment, including but not limited to the cost of employment advertisements, travel, and lodging, will be charged to the department conducting the search. Before any expenses may be incurred, authorization must be obtained from the appropriate office (i.e., search committee chair, dean, director), and a budget must be approved.

Once the budget is approved, it will be the department's responsibility to remain within the approved budget. To determine the cost of a particular advertisement, contact the Office of Human Resources for samples with current prices for various publications. Recruitment advertisements (including websites) can only be placed by the Office of Human Resources.

TEMPORARY SERVICES

No budgets will be established for temporary help services. Staff vacations, personal time, etc., should be anticipated as far in advance as necessary to allow for adequate coverage by remaining departmental personnel. If occasions arise where needs cannot be supplied from within the department, the Office of Human Resources should be contacted to determine whether existing Adelphi personnel are available.

EQUAL EMPLOYMENT OPPORTUNITY/ANTI-HARASSMENT

University policy mandates that employment opportunities are offered to qualified individuals without regard to race, age, sex, religion, veteran status, creed, sexual orientation, color, national origin, ethnicity, genetic predisposition or carrier status, marital status, disability, or any other basis protected by applicable local, state or federal law. Similarly, it is the University's policy to maintain a workplace free of harassment and the Office of Human Resources should be contacted to report any alleged violations of this policy. Copies of policy statements can be obtained from the Office of Human Resources.

EXECUTIVE LEADERSHIP AIR TRAVEL POLICY

The purpose is to ensure continued operation of the University in the event of an airline disaster with Executive Leadership on board. For purposes of this policy, Executive Leadership includes: 1) President, 2) Provost & Executive Vice President, 3) Executive Vice President of Finance and Administration, 4) Vice President for Diversity & Inclusion, 5) Vice President for University Advancement, 6) Associate Vice President for Brand Strategy and University Communications, 7) Associate Vice President for Enrollment Management.

Adelphi University shall only allow air travel on the same airplane for Executive Leadership as follows:

- No more than three (3) Executive Leaders may travel together in the same aircraft at one time
- At no time should: a) the President *and* Provost & Executive Vice President or b) Provost & Executive Vice President *and* Executive Vice President of Finance and Administration travel together on the same aircraft.

CONFLICT OF INTEREST POLICY

It is the policy of Adelphi University for all employees to avoid situations which might make it difficult for them to act in the best interests of the University. All employees must avoid placing themselves in any positions or situations in which there may be a conflict or the appearance thereof between his/her personal interests and his/her duty to Adelphi. Areas of potential conflict include, but are not limited to, use of confidential information, college purchases not subject to competitive bids, the acceptance of gifts, etc.

While it is impractical to define every instance that might give rise to a conflict of interest, in general, each employee must avoid participating directly or indirectly in any transaction involving Adelphi which could result in a personal benefit to the employee, their family or friends. Conflicts of interest exist whenever an employee or a member of the employee's family (to be defined in the most inclusive sense) or close personal friend has an interest, direct or indirect, in any entity dealing with the University, and the interest is of such a nature that his/her decisions might be affected by it.

All situations involving potential conflicts of interest should be disclosed in advance to the appropriate supervisor who is then responsible for apprising the Office of Human Resources.

Every non-union employee of the University is required to sign the Conflict of Interest Affirmation annually. The Affirmation is sent via email by the Office of Human Resources to all employees each year.

COMPUTER INTERNET USAGE

Employees may use University-provided access to the Internet during the time that they are scheduled to be working only for University purposes. Employees who violate this policy may lose their right to have access to the Internet.

OFFICE OF INTERNAL AUDIT

Welcome to the Office of Internal Audit's little corner of the FARG!

We are:

Patricia Mantay, Director of Internal Audit

Jessica B. Rodriguez, Senior Internal Auditor

Jackie Composto, Executive Assistant

Located in Levermore Hall, Room 306, we are a team of professionals who support the strategic objectives of the University and provide oversight to financial, operational and compliance activities. Each year, we ask management for input pertaining to areas we can review on their behalf. These recommendations help us understand the University and give us the opportunity to work with people who are experts in their fields.

Our mission is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.

As Internal Auditors for Adelphi University, we are guided by the core principles of the profession:

- Demonstrate integrity
- Demonstrate competence and due professional care
- Be objective and free from undue influence
- Align with the strategic plan, objectives and risks of the organization
- Ensure the department is appropriately positioned and adequately resourced
- Demonstrate quality and continuous improvement
- Communicate effectively
- Provide risk-based assurance
- Be insightful, proactive and future-focused
- Promote organizational improvement

EthicsPoint, an outside service managed by NAVEX Global, provides a confidential hotline for possible ethical or financial concerns that allows the reporter to communicate their concerns without the risk of retaliation. Furthermore, a dedicated website, hosted by EthicsPoint, may also be used for anonymous reporting. Answers to frequently asked questions may be found on the EthicsPoint site; alternatively, questions of a general nature may be directed to Ms. Patricia Mantay, Director of Internal Audit, at (516) 877-3285. Links to the Whistleblower Plan and the Code of Ethics can be found below.

How to Report:

Dedicated Phone: (855) 375-6802
24 hours a day, 7 days a week
Hosted by EthicsPoint

Website: [HTTPS://SECURE.ETHICSPPOINT.COM/DOMAIN/MEDIA/EN/GUI/44298/INDEX.HTML](https://secure.ethicspoint.com/domain/media/en/gui/44298/index.html)

Complaints must be made in good faith and must relate to financial matters, and should not include personnel concerns, which are those concerns related to any issues of employment, including discrimination and harassment, or occupational health and safety issues. Refer to Adelphi University's [CODE OF ETHICS](#) for the reporting process on these issues.



UNIVERSITY ADVANCEMENT – DEVELOPMENT ACTIVITIES

GIFT ACCEPTANCE PROCEDURES AND GUIDELINES

For recording and income tax purposes, it is necessary for all gifts (cash, securities, and gifts in kind) to be processed and receipted by the Office of University Advancement. The office is located in Levermore Hall, Room 207, and can be reached by calling extension 3250.

Receipt of Gifts

Faculty and staff members receiving gifts to the University for any purpose should notify the Office of University Advancement immediately. All relevant documents (check, and accompanying correspondence) should be submitted to the Office of University Advancement for processing and proper acknowledgement.

Gifts of Appreciated Stock/Wire Transfers

To make a gift of stock or a wire transfer to the University, a donor must contact the Office of University Advancement at extension 3250 for stock or wire transfer instructions.

ESTABLISHMENT OF FUNDS: ENDOWED, RESTRICTED, MEMORIAL

Endowed Scholarships

Donors must comply with the guidelines set by Adelphi University for the establishment of an endowed scholarship fund. A minimum of \$10,000 (completed within three to five years) is required to establish an endowed scholarship fund at Adelphi University. Faculty and staff members should notify the Office of University Advancement prior to engaging in negotiation with a prospective donor.

Memorial Gifts

When making a gift in someone's memory, the donor should include the following information:

- Name of the deceased and date of death (a copy of the obituary, if possible)
- Name of the surviving widow, widower, or family member to whom notice of the gift should be sent
- Name, address, and amount of each donation
- Telephone number of the principal donor

Gifts in Kind

Gifts in kind (books or artwork, for example) must be appraised if the donor requires a tax deduction. It is the responsibility of the donor to have the materials appraised.

Planned Gifts/Bequests

Bequests, charitable remainder trusts, retirement plans, insurance policies are often part of the donor's larger estate plan and offer charitable tax deductions. Most planned gifts are designated for specific purposes.

To become eligible for membership in The Ruth S. Harley Society, an individual informs the University in writing that Adelphi has been included in his or her estate plans. The University also requires documentation of the planned gift, for example, a copy of the pertinent provisions of the individual's will or trust, or a copy of the life insurance policy that names the University as a beneficiary. Alternatively, the University will accept a letter from an attorney that specifies that an individual has, indeed, included Adelphi in his or her estate plans. Upon receipt of such documentation, participants are enrolled in The Ruth S. Harley Society.

Naming Opportunities

All named gift opportunities must be approved by the Advancement Committee of the Board of Trustees through the Office of University Advancement. Faculty and staff must consult with the Vice President for University Advancement before engaging in negotiations to name a field, building, room, or other part of Adelphi's campus.

Matching Gifts

Corporate matching gifts can double or triple personal contributions to the University. Adelphi encourages matching gifts through its Annual Fund. Most companies require a matching gift form (to be filled out and signed by the donor) that is then sent with the donor's check to Adelphi University.

The University does not supply matching gift forms as each company operates under different guidelines and has its own specific procedures. The donor is asked to obtain a form, fill in the information required, and send it to Adelphi University with the gift. The Office of University Advancement verifies the gift and form and then the form is returned to the company, which subsequently issues a "matching gift check" to Adelphi.

Fundraising Events and Activities

All fundraising events and activities must be approved by the President through the Office of University Advancement.

DONOR-FUNDED SCHOLARSHIPS

The following policy has been developed with respect to the implementation of donor-funded scholarships:

- Student Financial Services (SFS) is the University authority for determining financial need. SFS is responsible for maintaining compliance with federal, state and University policies as they relate to the awarding of grants and scholarships.
 - When the donor (or funding source) is silent on programmatic, financial need and merit requirements, SFS will manage the overall award process and respond to outcomes of award decisions to students.
 - In full recognition that donors give in accordance with their passions, they may want to be involved in the development of criteria and selection of candidates. The Office of University Advancement, in coordination with SFS, will be responsible for making certain the strategic goals of the University are met and that adherence to the University gift acceptance policy and the federal and state tax codes are enforced. SFS may also serve as a resource to other units within the University who are involved in recommending scholarship recipients.
 - It will be explained to donors by the Office of University Advancement that it is the University, not the donor that makes the final decision with respect to the awarding of funds.
-

FORM PREPARATION

All forms are available to download by visiting the [FARG FORM PREPARATION SITE](#).

Type of Form	Office of Origination:
Acknowledgement of AU Drug Policy	Human Resources
Athletic Travel Advance Request	Finance Office
Budget Transfer Request	Finance Office
Cash/Check Received Log	Finance Office
Change Order	Office of Business Affairs
Check Advance Requisition	Finance Office
Check Requisition	Finance Office
Contract/Agreement Flow Sheet	Finance Office
Equipment Disposal Request	Office of Business Affairs
Equipment Transfer Request	Office of Business Affairs
Foreign National Information	Finance Office
Foreign National Form	Finance Office
Global Administrative Services Car Service	Office of Business Affairs
IRS Form 8233	Internal Revenue Service
IRS Form I-9	Internal Revenue Service
IRS Form W-4	Internal Revenue Service
IRS Form W-8BEN	Internal Revenue Service
IRS Form W-9	Internal Revenue Service
NSF Subcontract	Office of Grants Administration
Partial Delivery Report	Office of Business Affairs
Prize/Gift Receipt	Finance Office
Purchase Order Requisition	Office of Business Affairs
Record Transfer Form	Office of Finance and Administration
Request for Bid	Office of Business Affairs
Sole Source Justification	Office of Business Affairs
Stop Payment Request	Finance Office
Subcontractor Compliance with A-133...	Office of Grants Administration
Thoroughbred Limousine Reservation Request	Office of Business Affairs
Travel Approval	Finance Office
Travel/Cash Advance Release	Finance Office
Travel Expense Report	Finance Office
Travel Funds Requested for Conference Attendance	Human Resources
Usage Policy:University-owned, Non-owned & Rental Vehicles	Office of Business Affairs
Usage Policy: 15 Passenger Van	Office of Business Affairs
Vehicle Usage Agreement	Office of Business Affairs
Vehicle Usage Agreement – APPWLU ONLY	Office of Business Affairs
Vehicle Usage Policy and Affidavit	Office of Business Affairs
Vehicle Usage Policy and Affidavit (Non-owned)	Office of Business Affairs
Vendor Maintenance	Finance Office
When to use Accounts Payable or Purchasing	Office of Finance and Administration