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Introduction

The YSS Partner EMS Toolkit was created to serve as a reference tool to assist in delivering superior business support services so that our partner departments can focus more resources on achieving their core missions. Department satisfaction is the key measure of our success.

“Service, Solutions and Satisfaction”

EMS:

- Yale’s Expense Management System powered by Oracle iExpense
- Oracle iExpense: used to create and submit expense reports when any of the following expenditures take place:
  - Travel expenses: processed with or without a Yale University Purchasing Card (P-Card)
  - Material or supplies charges purchased with a Yale University Purchasing Card (P-Card)
  - Other out-of-pocket expenses (OOP)
Commonly Used Policies & Procedures:  
http://policy.yale.edu

Business Meal:
  o  Policy 3302: Business Meals, Entertainment, and Other Social Events
    ▪  Individual names are required for business meals with 10 and less attendees
    ▪  Group meals are to be $100 or less per person (including tax & tip)
    ▪  University funds cannot be used for a social event in recognition of Secretary’s Day, weddings, birthdays, baby showers, etc.
    ▪  For FAS faculty searches or recruitment: The University expects the cost of business meals to be reasonable and to be $75 or less per person (including beverages, tax and tip). Please see link for more information: http://facultyadmin.yale.edu/search-and-recruitment-expense-guidelines

Domestic or International Travel:
  o  Policy 3301: Travel on University Business
    o  Guide 3301 GD.01: Misc Non-reimbursable Travel
      ▪  Travelers are expected to purchase lowest available economy airfare ticket
      ▪  Traveler must chose (per trip) either per diem OR actual meal, not both
      ▪  Cancellation or no show fees for hotels, rental cars, etc. are not reimbursable
      ▪  Parking and mileage reimbursement between university locations
        ▪  Every effort should be made to use the on demand shuttle service if available. If a scheduled University shuttle service is available, there is no reimbursement for mileage for any travel among 25 Science Park, West Campus, Medical School, and Central Campus. The University encourages the use of the shuttle service, but in some circumstances when there is a sound business reason or there is no scheduled shuttle service, parking will be reimbursed with approval from the lead administrator.
    o  Business Class vs. Economy Class
      ▪  If you are allowed to fly business class, you MUST determine the difference between the cost of business class and economy class and charge this difference to expenditure type 876000 (Domestic Travel – Unallowable) or 876001 (Foreign Travel - Unallowable). This difference cannot be charged to a federally sponsored award, must be documented and attached to the expense report, and must be identified for all business class travel costs.

Sponsored Agreement (Federal Grant) International Travel
  o  Policy 3301: Travel on University Business
    o  Guide 3301 GD.02: Use of U.S. Flag Carrier for Sponsored Foreign Travel. Federal requirements (i.e. Fly America Act) state that domestic grantees must use U.S. flag air carriers to the maximum extent possible.
Gifts:
- Policy 3303: Gifts from University Funds
  - Gifts for employees with greater than 10 years of service departing Yale can be given a gift with a value up to $400

<table>
<thead>
<tr>
<th>Type of Expense</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| Expressions of Sympathy | Non-cash expenses are allowed only as modest (less than $100 including tax & delivery) & occasional, such as:  
- Serious illness, hospital stay, or death of an employee, emeritus faculty member, student, or immediate family member  
- Immediate family member is defined as an employee’s spouse or domestic partner as well as employee’s or spouse/domestic partner’s children, siblings, or parents |
<p>| Employee Recognition | The following table summarizes when gifts must be reported to payroll as income as applicable: |</p>
<table>
<thead>
<tr>
<th>Type of Gift</th>
<th>Employees</th>
<th>Students</th>
<th>PostDoctoral Fellows (PDFs)</th>
<th>International Visitors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash – Any Amount</td>
<td>N/A (paid as bonus via payroll)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Gift Certificate – Any Amount</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Non-Cash Gifts &lt; $75</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Non-Cash Gifts ≥ $75</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

*Please note:* For Yale employees YSS will report all gift cards as taxable income to payroll. The recipient of the gift card will see a tax deduction in their paycheck. For additional questions please refer to this link: [http://www.yale.edu/finance/controller/payroll/index.html](http://www.yale.edu/finance/controller/payroll/index.html)

**Purchases >$10,000**
- For purchases >$10,000: Sole Source Form ([http://policy.yale.edu/forms/3205-fr03-sole-source](http://policy.yale.edu/forms/3205-fr03-sole-source)) or bidding documentation is required. Please refer to Policy 3201.4 ([http://policy.yale.edu/policy/3201-purchasing-general#4](http://policy.yale.edu/policy/3201-purchasing-general#4))
EMS - Before you Submit...

Have you gathered ALL of the necessary information, is it correct?

☐ What type of expense do you have?

<table>
<thead>
<tr>
<th>Type of Expense</th>
<th>Information to Provide</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic OOP expense (OOP: Out of pocket expense)</td>
<td>YSS OOP Transmittal Form</td>
</tr>
<tr>
<td>Domestic P-Card Transaction</td>
<td>Forward P-Card Notification</td>
</tr>
<tr>
<td>Domestic P-Card Transaction and OOP expense</td>
<td>Forward P-Card Notification and attach YSS OOP Transmittal Form</td>
</tr>
<tr>
<td>International P-Card Transaction</td>
<td>Forward P-Card Notification and attach International Travel Form</td>
</tr>
<tr>
<td>International P-Card Transaction and International OOP expense</td>
<td>Forward P-Card Notification and attach YSS OOP Transmittal Form including information for international travel</td>
</tr>
<tr>
<td>Domestic and International P-Card Transactions on one weekly report</td>
<td>Submit two expense report requests - Delete the non-applicable charges in each email</td>
</tr>
<tr>
<td>Trips over several weeks</td>
<td>Please forward all emails individually indicating that several emails have to be combined into one expense report (Example Part 1 of 3) Attach YSS OOP Transmittal Form if applicable</td>
</tr>
</tbody>
</table>

Do you have the proper documentation and information for your submission?

☐ Do you have a valid and complete VIP or PTAEO? (Please use PTAEO validator)

☐ Do you have legible receipts ≥ $75.00?

☐ Have you combined your receipts ≥ $75.00 and any other supporting documentation into 1 PDF?

☐ Do you have a complete Business Purpose?

- Who – name of attendee(s) or participant(s) including their position and affiliation
  - 10 people and under: List names and affiliations
    (Example: John Smith, Caltech; Jane Does, Yale)
  - 11 people or more: List the name of the group and affiliation
    (Example: 45 Sociology students and faculty)
- What – name of the expense (dinner, travel tickets, dues) or event (name of conference, workshop, or meeting)
  - No abbreviations, unless written out once within same expense report
- Where – location where the event took place or destination traveled to
- When – date(s) or date range of event or expense
- Why – the reason for the expense, how does it benefit Yale?

☐ If applicable, have you saved your OOP form and International form in EXCEL format?
### Guidelines: How to Build a Business Purpose

| WHO | This information is **not** needed; it is included already in the expense report. Only include a name if you made the purchase for someone else:  
  • Example: Mary Smith booked travel for her supervisor John Jones. Mary would include John Jones in the business purpose. |
| --- | --- |
| WHAT: What was purchased? | Examples below:  
  o Lodging  
  o Airfare  
  o Taxi  
  o Annual Dues  
  o License Fees  
  o Food/Beverage |
| WHERE: Where did the purchase occur? (if applicable) | Location (include City, State) |
| WHY:  
  • What was the reason for the expense?  
  • How does this purchase benefit Yale? | Examples below:  
  o Annual Merit Conference to recruit students for departmental research program  
  o Business Meal for department staff and students to discuss implementation of new academic evaluations  
  o Food purchased to be used as lab supplies to support experimental study findings  
  o Annual Dues for tax reporting magazine to keep department abreast of current tax regulations  
  *Note:* If this purchase is charged against a sponsored award, be specific as to how this purchase benefits the award. Refer to award scope for further information. |
| WHEN: When did the purchase occur? | Date of event (Month and year) |
### Business Purpose Examples

<table>
<thead>
<tr>
<th>UNACCEPTABLE</th>
<th>ACCEPTABLE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business Meals</strong></td>
<td></td>
</tr>
<tr>
<td>Took Tom Jones, guest speaker out to dinner</td>
<td>Dinner on 10.31.2014 at Union League with Professor John Jones (Columbia University) to discuss stem cell project progress for lecture held on 11.20.2014</td>
</tr>
<tr>
<td>Recruiting Meal</td>
<td>Lunch on 11.12.2014 at Mory’s with Professor Jane Doe (Pace University) to discuss potential appointment in the department of biology for the 2016 academic year</td>
</tr>
<tr>
<td>Served refreshments at staff meeting on 9/4/14</td>
<td>Refreshments for staff meeting on 9.4.2014 to discuss upcoming alumni weekend events (45 staff and faculty from School of Divinity attended)</td>
</tr>
<tr>
<td><strong>Travel</strong></td>
<td></td>
</tr>
<tr>
<td>Amtrak on 11/20/14 for Tom Jones to go to New York</td>
<td>Round trip train fare on 11.20.2014 from New York City, NY to New Haven, CT for Tom Jones to meet with prospective donors</td>
</tr>
<tr>
<td>Airline Tickets</td>
<td>Round trip airfare on 8.14.2014, from Minneapolis, MN to Hartford, CT for Betsy Smith (University of Minnesota), lecturer for class CAS12b on 8.15.2014</td>
</tr>
<tr>
<td>Trip to NYC on 9/17/14 to the Art Gallery</td>
<td>One-way train fare for Mary Reynolds to New York, NY, on 9.17.2014 to view artwork at the New York Art Gallery for acquisition for the Yale Art Gallery</td>
</tr>
<tr>
<td>Hotel Stay for Jimmy Fallon</td>
<td>Hotel stay (5.15-5.20.2014) for Jimmy Fallon, at the Omni Hotel in New Haven, CT to serve as guest speaker at Commencement ceremonies</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td></td>
</tr>
<tr>
<td>Research books purchased</td>
<td>Purchased books on 6.7.2014 for preparation of a manuscript for publication in the Journal of Genetics</td>
</tr>
<tr>
<td>Dues for Jennifer Lopez for the 2015-2016 academic year</td>
<td>Membership dues purchased for Jennifer Lopez for the American Academy of Music for the 2015-2016 year to stay informed in the music industry</td>
</tr>
<tr>
<td>Subscription to the paper for students in marketing</td>
<td>Annual 2015 subscription for Wall Street journal purchased for the School of Management marketing department for use in the student lounge</td>
</tr>
<tr>
<td>Mileage Reimbursement for Joanna Thompson’s trip to Hartford</td>
<td>Mileage from New Haven, CT to Hartford, CT on 7.8.2014 en route to Boulder, CO for Medical Best Practices Conference (MBPC) for Joanna Thompson (25 miles)</td>
</tr>
<tr>
<td>Replace powercord for computer</td>
<td>Purchased computer powercord on 7.9.2014 while attending Medical Best Practices Conference (MBPC) in Boulder, CO for Joanna Thompson</td>
</tr>
</tbody>
</table>
EMS – How to Submit...

- What type of expense are you submitting?

<table>
<thead>
<tr>
<th>P-Card email Notification</th>
<th>Out-of Pocket Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>Click <strong>forward</strong> on the P-Card notification email</td>
<td>Complete YSS Out-of-Pocket (OOP)Transmittal Form and save in EXCEL format</td>
</tr>
<tr>
<td>Provide VIP# (or PTAO) and business purpose within the two right columns</td>
<td>Provide VIP# (or PTAO) and business purpose on form</td>
</tr>
</tbody>
</table>
| If info for certain listed charges is not available, please indicate that in the appropriate row (Example: To Follow) | Check box if domestic or international (cannot be both on same form):
  - Domestic charges: no additional info needed
  - International travel: ensure bottom part of form is completed |
  - Remember to forward same email again after obtaining missing info |

- Scan copies of receipts ≥ $75 and all supporting documentation (int’l travel form, agenda, etc.) as 1 PDF

- Use defined subject line: Department prefix followed by initiator name:
  **Example:** FASCLS_John Doe

- Send email to [yss.ems@yale.edu](mailto:yss.ems@yale.edu)
<table>
<thead>
<tr>
<th>Serial No</th>
<th>Card Number</th>
<th>Card Holder Name</th>
<th>Charged Amount</th>
<th>Currency Code</th>
<th>Charged Date</th>
<th>Posted Date</th>
<th>Merchant Name</th>
<th>Report Number</th>
<th>Expense Status</th>
<th>Business Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>108670532</td>
<td></td>
<td>1086.70 USD</td>
<td>USD</td>
<td>12-Aug-2011</td>
<td>15-Aug-2011</td>
<td>HILTON GARDEN INN</td>
<td>AMERICAN0010287566807</td>
<td></td>
<td>Hotel stay for XYZ conference in NYC, from August 11-13, 2011.</td>
</tr>
<tr>
<td>2</td>
<td>2250532</td>
<td></td>
<td>225.00 USD</td>
<td>USD</td>
<td>12-Aug-2011</td>
<td>15-Aug-2011</td>
<td>NYC-TAXI YELLOW CAB</td>
<td></td>
<td></td>
<td>Lunch with professor Smith from Columbia University at AA Restaurant in NYC.</td>
</tr>
<tr>
<td>4</td>
<td>13226532</td>
<td></td>
<td>132.26 USD</td>
<td>USD</td>
<td>12-Aug-2011</td>
<td>15-Aug-2011</td>
<td></td>
<td></td>
<td></td>
<td>To FOLLOW</td>
</tr>
<tr>
<td>5</td>
<td>9800532</td>
<td></td>
<td>980.00 USD</td>
<td>USD</td>
<td>12-Aug-2011</td>
<td>15-Aug-2011</td>
<td>AMERICAN0010287566807</td>
<td></td>
<td></td>
<td>International charge, will be submitted separately.</td>
</tr>
</tbody>
</table>

This is the only section to be filled by the transactional preparer.

Charging Instructions and Business Purpose (Who, What, Where, When, Why)

Note: For further assistance, a helpful Toolkit containing quick guides and job aids can be found at [http://yss.sharedservices.yale.edu/transactions/ems-toolkit](http://yss.sharedservices.yale.edu/transactions/ems-toolkit)
P-Card Example – Supplies

Please Remember: The preferred method to order supplies is through SciQuest. Use the P-Card ONLY if supplies are not offered by a SciQuest vendor.
Please Remember!

✓ International Expenses must be submitted separate from domestic expenses
✓ Must complete International Travel Form- Length of Trip, Number of Travelers and Activity
✓ International Rentals: Do Purchase the LDW (Loss Damage Waiver; formerly called CDW or collision damage waiver) and LIS (Liability Insurance Supplement) insurance for all rentals outside of the Continental United States, including Alaska, Hawaii, Canada, Puerto Rico, and the US Virgin Islands.
✓ For Sponsored Agreements (Federal Grants) International Travel, please refer to Policy 3301: Travel on University Business
  o Guide 3301 GD.02: Use of U.S. Flag Carrier for Sponsored Foreign Travel. Federal requirements (i.e. Fly America Act) state that domestic grantees must use U.S. flag air carriers to the maximum extent possible.

International expense generally refers to any goods or services used in a country outside the United States or any expense related to travel for activities conducted outside the United States. It doesn’t matter if they are purchased in the US. Please see below for examples:

✓ Supplies purchased in the U.S. but shipped and used for activities conducted outside the U.S.
✓ A limo expense incurred to travel to JFK to board a flight to London to speak at a conference
✓ A hotel expense while in London to speak at a conference
International Travel Form - Example

TRAVEL CHARGES ON UNIVERSITY P-CARD

Employee Name: John Jones

# of Receipts attached: 4

INTERNATIONAL

IRS 990 Requirements - For International Travel Only:

# of Days of trip: 4

# of travelers: 1

Primary Country: United Kingdom

Second Country: N/A

Select Primary activity below.

<table>
<thead>
<tr>
<th>Type</th>
<th>Primary Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fundraising</td>
</tr>
<tr>
<td>2</td>
<td>Grantmaking</td>
</tr>
<tr>
<td>3</td>
<td>Investments</td>
</tr>
<tr>
<td>4</td>
<td>Academic Collaborations</td>
</tr>
<tr>
<td>5</td>
<td>Alumni/Relations</td>
</tr>
<tr>
<td>6</td>
<td>Seminars &amp; Conferences (attending)</td>
</tr>
<tr>
<td>7</td>
<td>Seminars &amp; Conferences (speaking and attending)</td>
</tr>
</tbody>
</table>

Do not combine domestic and international expenses on the same report.

For international travel, please complete required information in the box on the left.

If transaction(s) occurred in Cuba, Iran, Burma (Myanmar), Sudan, Syria or North Korea, forward this form and corresponding documents to Director of Export Control Licensing (Don Deyo).
## Out of Pocket Form - Example

### OUT OF POCKET Expense Transmittal Form

<table>
<thead>
<tr>
<th>Transaction Date</th>
<th>Merchant/Vendor Name</th>
<th>Amount</th>
<th>Item comment (Item desc attendees etc.)</th>
<th>VIP or PTAD</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/17/11</td>
<td>Yale Bookstore</td>
<td>$47.25</td>
<td>Book for Research</td>
<td>V1P1234567</td>
</tr>
<tr>
<td>11/20/11</td>
<td>Amazon.com</td>
<td>$78.99</td>
<td>Mileage for Roundtrip from New Haven, CT to Stamford, CT to attend XYZ conference on 11/18/11 - 11/20/11.</td>
<td>V1P1234567</td>
</tr>
<tr>
<td>11/18/11</td>
<td>Mileage</td>
<td></td>
<td>Per diem for Prof. Jojo for 11/18/11 - 11/20/11 to attend XYZ conference in Stamford, CT: 11/18/11: Per diem for Dinner. 11/19/11: Per diem for Breakfast (lunch was provided). 11/20/11: Per diem for Breakfast (lunch was provided).</td>
<td>V1P1234567</td>
</tr>
<tr>
<td>11/18/11</td>
<td>Meal per diem</td>
<td></td>
<td></td>
<td>V1P1234567</td>
</tr>
</tbody>
</table>

### IRS 550 Requirements - For International Travel Only:

- **# of Days of trip:** 
- **# of travelers:** 
- **Primary Country:** 
- **Secondary Country:** 
- **Select Primary Activity below:**
  - [ ] Fundraising
  - [ ] Cultural Exchange
  - [ ] Student Recruitment
  - [ ] Quantitative
  - [ ] Instructional Teaching
  - [ ] Study Abroad/Exchange Programs
  - [ ] Inventions
  - [ ] Research (incl. Network)
  - [ ] Training/Clinical Practice
  - [ ] Academic Collaborations
  - [ ] Seminars/Conferences (Attending)
  - [ ] Unpaid Trade/Business
  - [ ] Alumni/Alumni
  - [ ] Seminars/Conferences (speaking and attending)

Number of Receipts attached: 2

Please indicate if expenses are domestic or international:

- [ ] Domestic
- [X] International

---

Do not combine domestic and international expenses on the same report.

If international travel, please complete required information in the box on the left.

If transaction(s) occurred in Cuba, Iran, Burma (Myanmar), Sudan, Syria or North Korea, forward this form and corresponding documents to Director of Export Control Licensing (Don Deyo).

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Questions? Please call 203-432-5394
Additional Helpful Information

**Please Avoid!**

**Non-reimbursable Expenses**

- In-room movies
- "No-show" charges for hotel and car service
- Personal parking tickets or traffic violations
- Upgrades (air, hotel, car, train etc.)
- **Domestic Rentals**: Do Not Purchase insurance coverage when renting in the Continental United States, including the District of Columbia.

**Please Remember!**

- When submitting your transaction to YSS please be sure to **FORWARD** the P-Card notification to [yss.ems@yale.edu](mailto:yss.ems@yale.edu). **DO NOT** reply to the P-card notification email.
- When submitting PDF files to YSS, please remember that our system will only a file size of 5MB or less. For additional information, please refer to: [http://yss.yale.edu/sites/default/files/imce/Quick_Guide_PDF-Size.pdf](http://yss.yale.edu/sites/default/files/imce/Quick_Guide_PDF-Size.pdf)
- As a guideline, actual meal expenses should not be greater than the per diem allowance set by the federal government for the city visited
- **DO NOT** combine International and Domestic travel on one email submission. They must be submitted in separate emails
- **DO NOT** combine transactions from multiple P-Cards on one email submission. They must be submitted in separate email
- **NOTE**: When additional information/documentation is requested, please **reply** to the confirmation email you received containing your EMS case number to ensure all requested information is contained in the same case and an additional case is not created.
- If you have a unique situation where there is a written exception to policy on file from the Controller’s office, it **must** be included in the PDF attachment with **each** submission to YSS.
Useful Resources

PTAEO Validator: https://www-iisp1.its.yale.edu/onlineval/ptaeoval.asp
  o To ensure PTAEO is valid and accurate before submitting expense report to YSS

General YSS EMS Help: sharedservices@yale.edu or 203-432-5394
  o To obtain answers or assistance on any YSS service

YSS Updates: http://yss.yale.edu/
  o To view news and announcements regarding YSS at any time

YSS Out of Pocket and International Travel Form: http://yss.yale.edu/forms-and-tools

Policies and Procedures: http://policy.yale.edu

To Reduce PDF File Size: http://yss.yale.edu/sites/default/files/imce/Quick_Guide_PDF-Size.pdf