

## **Memorandum**

To: Proposers for Global Integration Fund

From: Steinhardt's Office of Academic Initiatives and Global Programs

Date: March 1, 2010

Re: Financial and Budgetary Guidelines for Global Integration Series Fund

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### **I. Creating the Budget**

The total funding available per semester for the Global Integration Fund is \$25k, but the committee will consider multiple proposals per semester and the total funds available may be divided among multiple projects. It is recommended that the budget proposals accurately reflect the true and comprehensive expenses for the event(s). Examples of common expenses include a program director stipend, administrative support (i.e. 51119 hire), fringe benefit expenses (29% in fiscal year 2010) for appointees to payroll, honoraria payments, as well as dinner and meeting, catering, campus media, and travel expenses for speakers including both international or domestic airfare and ground transportation.

Please refer to the sample budget enclosed in the call for proposals as a guideline.

### **II. Identify the Financial Officer and Signing Authorization**

The budget proposal must identify a financial officer within the department from which the proposal originates who will be responsible for creating the budget, making reservations and payments for all travel plans for guest speakers, paying vendors, requesting JEMS transfers (as needed), appointing 51119 employees to payroll, and all other activities related to the financial oversight of the series. The financial officer for the Global Integration Fund must have access via Brio to the corresponding program code (refer to section III) and will have full signatory authorization to approve expenses.

### **III. Establish Program Chartfield for Funds**

To request a new program code for the Global Integration Fund, the department's financial officer should email a copy of the approved budget to Leslie Brown ([leslie.brown@nyu.edu](mailto:leslie.brown@nyu.edu)) and CC Daniel Young ([daniel.young@nyu.edu](mailto:daniel.young@nyu.edu)) and Anthony Heyward ([anthony.heyward@nyu.edu](mailto:anthony.heyward@nyu.edu)).

Once the budget is approved and the program code established, the department financial officer will have signatory authorization so that individual expenses will not need to be authorized or approved by the Office of Academic Initiatives and Global Programs. The Office of Academic Initiatives and Global Programs will have access to review expenses on the designated program code via Brio and will require an expense report be submitted upon completion of the series, which accounts for all expenses.

#### **IV. Purchasing Flights**

The travel agents listed below are approved by New York University and are recommended by the Office of Academic Initiatives and Global Programs. All charges should be paid using a departmental American Express Business Travel Account (BTA) and should not be charged to the Office of Academic Initiatives and Global Programs. Please note, if a speaker wishes to buy their own flight, that flight expenses cannot be reimbursed until after travel has been completed. To document a reimbursement, Accounts Payable requires that a detailed flight itinerary including the cost of the flight be submitted along with boarding passes as proof of travel. Please see section VI for more information about tax requirements and the documents required to reimburse foreign nationals working in the U.S. Recommended travel agents are:

Annika Blau  
STA Travel  
212-473-6100  
[evg@statravel.com](mailto:evg@statravel.com)

Marsha McLaughlin  
Linden Travel  
(212) 404-6300  
[mmclaughlin@lindentravel.com](mailto:mmclaughlin@lindentravel.com)

#### **V. Accounting of Expenses**

##### **a. Per diem for meal expenses**

- Individuals who travel on University business are reimbursed for meal expenses they incur. The funds cannot be advanced but rather the University reimburses meal expenses at established "per diem" rate.
- The per diem for meal expenses will be reimbursed at an amount set as meal allowance for each day of travel. The per diem applies only when overnight travel is involved. The university per diem rate is \$50 in all countries and cities.
- Please note that it is not required to offer guest speakers per diem in addition to a stipend and travel expenses.
- Gratuities for meals are deemed part of the meal cost and will be reimbursed by the University provided these are reasonable (that is, do not exceed 20% of total meal cost).
- Per diem reimbursement requests should be made to Accounts Payable by the fund's designated financial officer.
- Boarding passes from flights are the required documentation to reimburse an individual for per diem expenses. No other receipts are necessary.

##### **b. Honorarium payments**

- University funds may be used for an amount or item presented as a gesture of goodwill or in appreciation of efforts and time given by individuals to the University, such as a guest lecturer or a speaker from outside the University. The University requires that such expenses be reasonable and made under conditions or circumstances that do not create a significant

likelihood for the gesture to be deemed as "disguised" payment. Honorariums are considered taxable income to the individual receiving the benefit.

- No current NYU student or employee may receive an honorarium for administrative or instructional work.
- Students and administrators are paid via university payroll. Adjuncts, instructors or guest lecturers who are teaching for more than one or two days are also paid through university payroll. Student employee and other administrative hires must go to the Wasserman Center (133 East 13<sup>th</sup> St, 2<sup>nd</sup> Floor) to fill out the correct tax forms. Adjuncts or other instructors must be appointed to payroll via NYU Human Resources. Student employees on payroll submit time sheets for the hours they work. Adjuncts instructors are paid via the appointment form through the department.

c. Itemized receipts

- All receipts must be original and itemized. NYU Accounts payable cannot accept credit card transaction receipts that only show the total amount paid. If a vendor cannot provide official itemized receipts, please request a handwritten itemized receipt on the vendor's stationary or business card.

Listed below are common categories used for events and conferences:

- 65520: Travel and Living abroad (taxis, international flights, etc...)
- 65510: Travel and Living domestic (travel receipts in NYC, or domestic travel)
- 65182: Dinner and meetings
- 65552: Telephone
- 63108: Campus Media
- 65310: Facilities / Space Rental
- 60120: Honorarium
- 65510: Local fares (taxis)

## **VI. Payment of Honoraria and Reimbursement to Nonresident Aliens working in the U.S.**

New York University must meet stringent standards set by the I.R.S. when requesting an honorarium payment or reimbursement to a nonresident alien working in the U.S. Please review the required document checklist, which may be downloaded using the link below:

<http://www.nyu.edu/financial.services/cdv/ts-resources-pg37>

If you have questions, you may contact:

**Zenaida Herold**, Tax Compliance Analyst, New York University

726 Broadway, 950H  
New York, New York (US) 10003  
NYU Mail Code: 1530  
Tel: (212) 998-2961  
Fax: (212) 995-4387  
[zenaida.herold@nyu.edu](mailto:zenaida.herold@nyu.edu)