TRAVEL POLICY

Introduction

The rules outlined below are taken from SUNY Research Foundation policy on the use of sponsored program funds for travel purposes. The text printed here has been edited only in the name of economy or to make explanations more directly relevant to SUNY/Buffalo project directors.

In accordance with the June 1, 1977 Agreement between State University of New York and the Research Foundation, travel expenses shall conform to the rules promulgated by the Comptroller of the State of New York for state employees. Rate schedules, which change periodically, are published separately as a “Travel Policy Addendum” (see Section 5:2.8 Exhibit 1). All rate changes will be implemented in a timely manner by Grants and Contracts Services (GCS) upon notification by the Research Foundation Central Office. All questions concerning interpretation of the travel policy, requests for forms, and requests for additional copies of the policy should be directed to GCS at 645-2634.

In virtually all cases, sponsor policy takes precedence over Research Foundation policy on travel costs or activities. These restrictions may be part of published sponsor guidelines or specific conditions in grant or contract instruments. The policy outlined in this document is applicable to all travel undertaken in connection with the performance of Research Foundation operational or administrative functions, as well as travel conducted under the auspices of sponsored projects administered by the Research Foundation (RF).

Conventions and Seminars

Attendance at conventions and seminars, whether undertaken as part of a sponsored project or for a RF administrative function must be documented by attaching the brochure or program to the travel payment request to support room rates in excess of the standard RF and federal rates. Meals will be reimbursed in accordance with current meal schedules for the conference location.

Responsibilities

At the University at Buffalo, GCS has been delegated responsibility for administration of Research Foundation travel policy. In administering this policy, the GCS must conform to SUNY RF policy as strictly as is practical. The Director of GCS may authorize reimbursement of expenses higher than those provided in the addendum to this policy when the additional expense is in the best interest of the sponsored project or the administrative function of the traveler, and is in compliance with any applicable sponsor regulations.

Project directors and office directors are responsible for certifying that all travel undertaken in connection with sponsored projects or administrative functions are made for the express purpose of carrying out project objectives or Research Foundation business.

Individual travelers are responsible for the appropriate use of and accurate accounting for travel funds provided to them, as well as for compliance with sponsor and Research Foundation require-
ments. Original receipts for incurred expenses are required for reimbursement.

**Definitions**

**Official Station**

The official station of an employee is the address of the office to which the individual is assigned. Such designation should be in the best interest of the Research Foundation or project and not for the convenience of the employee.

**Day Trip**

When an individual is in travel status for less than a full day, and incurs no lodging expenses, s/he is considered on a day trip. Such travel is also referred to as "non-overnight".

**Travel Status**

An employee is in travel status when engaged in official business at a distance more than thirty-five (35) miles from the designated official station or place of residence. Employees must be in travel status to be eligible for meals and lodging.

**Overnight Status**

An employee is in "overnight travel status" only on those days where the employee stays overnight at the travel destination and does not return home or to the official station.

**Allowance**

A per diem or allowance is a specific amount paid to a traveler to cover travel expenses. It is not a reimbursement for actual costs incurred.

**Per Diem**

A per diem is an allowance which includes a breakfast, a dinner, overnight lodging, and applicable taxes. The chronological order of these expenses depends upon the time of departure.

**Tax Exempt Status**

The Research Foundation of State University of New York is a nonprofit organization, and, thus, is exempt from New York State sales tax on goods and services. Travelers should request exemption from sales tax on lodging, car rental, and other taxable services purchased within New York State by presenting Research Foundation form ST-119.1, "Exempt Organization Certification", to vendors. This form, a sample of which is shown as **Exhibit 2 (see Section 5:2.8)**, can be obtained from GCS or from RF Purchasing.

Most vendors will extend the exemption to individuals in travel status who are traveling on Research Foundation business. If the vendor refuses to grant the exemption because the transaction is conducted with an individual rather than directly with the Research Foundation, it is recommended that the traveler pay the tax. Reimbursement for New York State sales tax paid upon vendor refusal to honor the exemption will be made to the traveler upon presentation of receipts and a statement documenting the circumstances under which taxes were paid.
New York City Hotel Room Occupancy Tax Exemption

The Research Foundation was granted an exemption from the New York City Hotel Room Occupancy Tax by the New York City Department of Finance.

To claim this exemption, the traveler will need to provide the hotel operator with the following document:

- RF Form ST-119.1, “Exempt Organization Certification” (see Section 5:2.8, Exhibit 2) to claim exemption from NYS and local sales and use taxes.

All hotel rooms must be rented directly to the RF (or to an authorized agent, representative, or employee of the RF) in order to claim the exemption.

Travelers should sign the designated certificate and give it to the hotel operator.

Because tax exemption has been established, GCS will no longer reimburse travelers for NYC Hotel Room Occupancy Taxes incurred at that location. Copies of all relevant forms are available from GCS, 402 Crofts Hall or from our web site at www.business.buffalo.edu/grants/forms/forms.htm.

The Research Foundation is not exempt from sales or other taxes in states other than New York.