



Business Office

Expense Reimbursement Procedure (Official College Business)

Purpose

Centenary College of Louisiana is committed to establishing and maintaining an environment that embraces the highest standards of ethical conduct and behavior. As stewards of its resources and reputation, faculty and staff share an important responsibility for upholding the standards of excellence that define the College and strengthen the community's trust and confidence in its integrity. As such, in all cases and situations, reasonableness and sound business judgment is required and expected, as well as proper approvals and auditable documentation.

- Intent is to ensure that individuals traveling on College business neither gain nor lose personal funds as a result of that travel.
- Applies to all authorized travel, other reimbursable business expenses, and moving reimbursements.
- Terms of any grant or contract take precedence if they are more restrictive. Federally funded projects are subject to the guidelines in OMB Circular A-21 - *Cost Principles for Educational Institutions*.
- Departments may impose travel guidelines that are more restrictive than this policy.

A) Responsibilities of Travelers or Purchasers

- You are responsible for making your own travel arrangements, either independently or through a travel agency. Centenary College does not maintain a centralized travel service.
- Business expenses are paid by the College if authorized, incurred in connection with College business, and properly documented.
- Accidents or other incidents that may result in a claim to the College must be reported immediately to Risk Management.

B) Responsibilities of Approving Officials

- The approving official responsible for the budget to be charged should approve travel and business expenditures.
- If the requestor is the approving official, then the person to whom the requestor reports to should be the approver.
- An approving official may delegate temporary authority to review and approve expenditures under his or her area of responsibility (for example, vacations or sick leave) to another appropriate approving party. The temporary party should be competent in matters of operation and budget. It is the approving official's responsibility to notify the Business Office by email or other documented communication of this reassignment.
- Employees may not approve their own expenditures, nor may they approve expenditures for their supervisor or otherwise normal approving party. Every expense reimbursement request must include the second signature of the approving party.
- The approving official should understand the business purpose for the travel or entertainment, and be satisfied that the expense has been incurred and reported in a manner consistent with this policy.
- Vice presidents expense reports are to be approved by the President; and the President's expense reports are to be approved by the Chair of the Board of Trustees or Chair of the Audit Committee.

C) Warnings and Reminders

- 1st Violation: A written warning will be issued to the requestor.
- 2nd Violation: A written warning will be issued to the requestor, supervisor/budget manager, and cabinet member.
- 3rd: Violation: Expenses will not be reimbursed.

I. Requirements

The purpose of this policy is to document the allowable business expenses eligible for reimbursement. These include necessary and reasonable expenses as defined under Section 162 of the Internal Revenue Code. Also included is additional reference information that may be useful to Centenary employees in submitting employee expense reports in order to receive timely reimbursement. If you are not sure how to classify a certain expense, contact the Accounts Payable Coordinator for assistance or Business Office at business_office@centenary.edu.

Substantiation Requirements

All expenses must be accompanied by a receipt or supporting documentation as described further in this policy. Failure to provide such will result in denial of reimbursement. The College only offers a per diem rate in special pre-approved situations.

Falsification of Expenses

Submitting fraudulent receipts or falsifying your expense report will result in disciplinary action, including possible employment termination from the College

Reimbursable Expenses

Reimbursable travel expenses are limited to those expenses that are ordinary and necessary in the conduct of the College's business. Faculty, staff and students conducting College business are required to use the most economical methods of travel when planning their travel arrangements.

Reimbursement Authorization

All employees with travel expenses must complete the Expense Reimbursement Statement form. The Statement must be signed by the individual to be reimbursed and a second signature as follows:

Up to \$3,000.00

Faculty: Budget Manger or Provost
Staff: Budget Manager or Department Supervisor
Students: Faculty/Staff Organization Advisor and Dean of Student Development

Over \$3,000.00 but less than \$5,000.00

Faculty: Budget Manger and Provost
Staff: Budget Manager or Department Supervisor and Division Vice President
Students: Faculty/Staff Organization Advisor and Dean of Student Development

Over \$5,000.00

Faculty: Budget Manger, Provost, and VPFA
Staff: Budget Manager, Department Supervisor, Division Vice President, and VPFA
Students: Faculty/Staff Organization Advisor, Dean of Student Development, and VPFA

Expense Report Submission Deadline

Expense reports should be submitted to Accounts Payable within 30 days after travel expenses have been incurred. Expenses older than 60 days when submitted for payment are subject to forfeiture of payment. Reimbursement checks/direct deposit for properly completed and authorized Expense Reimbursement Statements are typically paid within 10 business days. Accounts Payable generates payments each Thursday, with the direct deposit being posted on the following day.

II. Reimbursement Requirements

All expenses should be paid by the employee and submitted for reimbursement according to the following categories and guidelines:

Disallowable Reimbursements

- Disallowed College Purchases: The following list of disallowed charges is not meant to be comprehensive but should provide the user with guidance on the appropriateness of charges. Request for exceptions must be approved, in writing, by the Vice President for Finance and Administration prior to purchase.
- Personal Subscription
- Parking or Traffic Violations
- Airline Clubs
- Personal Entertainment – (movies, books, magazines, etc.)
- Childcare Expenses and Pet Boarding
- Conference Tours
- Fees involved by extending the trip for personal vacation
- Gift Cards (These should be processed as an advance. Considered Taxable Income for Recipient. Will be reported on 1099 or W-2)
- Lost or Stolen Property
- Contractual Services
- Tobacco Products
- Cash Advances
- Electronics (computers, laptops, iPads, tablets, printers, fax machines, copy machines, etc.) not authorized by IT Department. Employees are required to contact the IT department for approval before ordering directly. An approval from the IT Department must accompany receipt(s)
- Costs incurred by unreasonable failure to cancel transportation or hotel reservations;
- Fines
- Accident insurance premiums
- Membership in AAA or airline clubs (exception may be made upon department approval for those who do substantial travel on College business);
- Other personal expenses such as “pay per view” movies, health and grooming services or supplies; hotel mini-bars
- The portion of rental car, hotel or other travel expense unrelated to College business;
- Excessive tips (Excess of 20%)
- Excessive alcoholic beverage purchases. The general rule of thumb is the College will reimburse one drink per meal, per person. Alcoholic beverages should be submitted on a separate receipt.

Allowable Reimbursements

The following is a list of allowed charges for the College. This list is not meant to be comprehensive but should provide the user with guidance on the appropriateness of charges.

- Airfare/Rail

- Business Meals with External Business Community Members. (This will include local business meals.)
- One alcoholic drink per meal, or one bottle for three or more attendees
- Car Rental
- Car Service
- Checked Baggage Fees
- Conference Registration
- Flight Insurance (With Cabinet level approval)
- Gasoline or Mileage
- Hotel Expenditures
- Membership Dues to Professional Organizations (Must be related to job duties)
- On or Off-Campus Lunches/Entertainment up to \$500 with only faculty, staff, and/or students present will be allowed. (Each divisional Vice President will have the authority to approve parties within the division, which contribute to the mission of the unit. This approval would allow for the purchase of small refreshments.)
- On-line Job Advertisements (Please contact Human Resources Department to place job advertisements with vendors.)
- Operational/Instructional Supplies and Equipment
- Parking
- Professional Subscription Services
- Restaurants and Food Marts (conducting business for Centenary College)
- Shuttles
- Taxi Cabs
- Tolls
- Webinars

Reimbursement should be minimized and thus, only done when both the purchase is necessary and all other methods of direct payment have been exhausted. The following outline is intended to provide general guidance for receipts submitted for individual reimbursement. Vendor receipts should include an itemized listing of purchases made, not just the amount paid. Vendor receipts should include business name, address, itemized listing of purchases made, total charges and amount paid. In the case of meals and entertainment, each receipt must include the names of all persons involved in the purchase, and a brief description of the business purpose in accordance with Internal Revenue Service regulations. The following are not acceptable: customer copy of credit card receipt listing only total amount, illegible copies, and copies where information is cut off by the copier. Please submit ensure you have original receipts in hand and legible electronic versions are submitted.

Examples provided include, restaurant, store, taxi, parking, train, hotel, and air fare. You should use these as a guideline and apply the principles to various types of transactions.

- Restaurant receipts should include: (see Example 1)
 - Name of restaurant
 - Date
 - Number and Name of guests
 - Itemized listing of food/beverages and price of each
 - Total charges
 - Amount paid

 - *Not acceptable:*
 - Customer copy of credit card receipt listing only amount
 - Copies not legible or information cut off by copier
 - Purchase of excessive alcoholic beverages

- Store receipts should include: (see Examples 2 & 3)
 - Name of store
 - Date
 - Itemized listing of purchases and price of each
 - Total charges
 - Amount paid

 - *Not acceptable:*
 - Customer copy of credit card receipt listing only amount
 - Copies not legible or information cut off by copier
 - Personal purchases cannot be reimbursed
 - Purchase of alcoholic beverages

- Taxi receipts should include: (see Example 4)
 - Name of taxi company/driver
 - Date
 - Destination from/to
 - Amount including tip if applicable

 - *Not acceptable:*
 - Blank receipts

Parking receipts should include: (see Example 5)

- Name of company
 - Date and time in
 - Date and time out
 - Total charges
 - Amount paid

 - *Not acceptable:*
 - Blank receipts
- Train receipts should include: (see Example 6)
 - Name of railroad
 - Date
 - Number of tickets purchased
 - Total charges
 - Amount paid

- Hotel receipts should include: (see Example 7)

- Name of hotel and address
 - Check in date
 - Check out date
 - Number of guests/rooms
 - Room rate/taxes/fees per night's stay
 - Total charges
 - Amount paid
- *Not acceptable:*
 - Customer copy of credit card receipt listing only amount
 - Copies not legible or information cut off by copier
- Hotel/Airfare itinerary receipts should include: (see Examples 8 & 8a)
 - Name of business and address
 - Dates of travel
 - Number of guests/rooms
 - Room rate/taxes/fees per night's stay
 - Names of all traveling if in group
 - Total charges
 - Amount paid
 - *Not acceptable:*
 - Customer copy of credit card receipt listing only amount
 - Copies not legible or information cut off by copier
- Car rental receipts should include: (see Example 9)
 - Name of business and address; contact information
 - Dates of rental
 - Type of vehicle rented
 - Rates/taxes/service fees per vehicle
 - Total charges
 - Amount paid
 - *Not acceptable:*
 - Customer copy of credit card receipt listing only amount
 - Copies not legible or information cut off by copier

Example 1 - Restaurant Receipt

Date: 8/18/05
Red Rock Cafe
Time: 1:45 pm
880 420-1388

Pickup Order #86

Customer Name: Peshan
Party Red \$21.20
Pepperoni
Sausage
Hamburger
Bacon
Party Veggie \$25.45
Party Red \$22.20
Pepperoni
2 Party Red \$38.40
Garden Salad \$29.99
Italian
Ranch
BTeu Cheese
Large Catering Menu

Subtotal \$147.24
Tax \$8.83
Total \$156.07

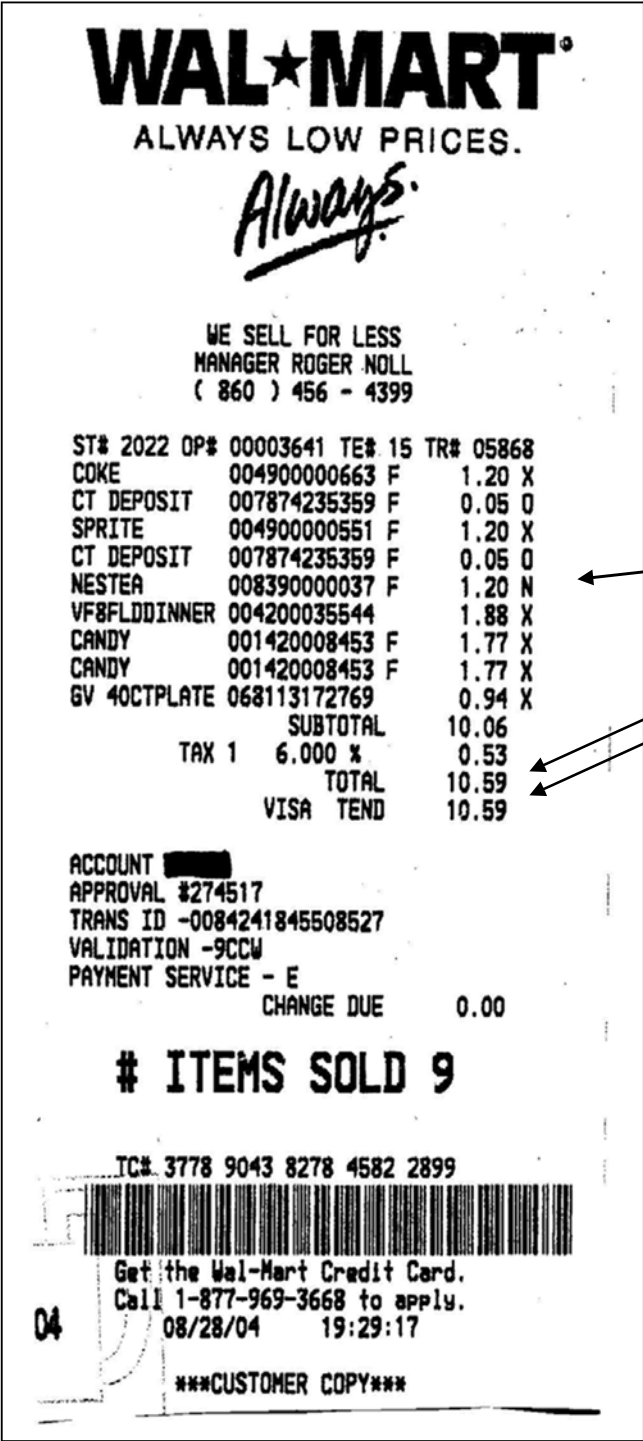
MasterCard \$156.07
Due \$0.00

Thank you. Come back again.

Example of *itemized* receipt

1. Business name
2. Date
3. Itemized listing
4. Total charges and amount paid

Example 2 - Store Receipt - Credit Card Payment



Example of acceptable store receipt.

1. Shows detail of items purchased
2. Total charges and amount paid

Example 3 - Store Receipt - Cash Payment

STAPLES
that was easy.
Low prices. Every item. Every day.
110% Price-Match. Guaranteed.
35 Talcottville Road
Vernon, CT 06066
(860) 870-4032

SALE 000572 1 006 45511
0109 01/12/05 11:16

QTY	SKU	OUR PRICE
1	125 CARD PETITE FI 071912670605	5.19
1	A-Z INDEX 11X8.5 R 072782113230	3.59
SUBTOTAL		8.78
Standard Tax 6.00%		0.53
TOTAL		\$9.31
Cash		20.00
Cash Change		10.69

TOTAL ITEMS 2

Compare and Save
with Staples-brand products.

THANK YOU FOR SHOPPING AT STAPLES !



0 1 0 9 0 1 1 2 0 5 4 5 5 1 1 0 6

Example of *itemized* receipt
showing payment by cash

Example 4 - Taxi Receipt

AMERICAN **American United Taxicab Services**
646 South Second St., Milwaukee, WI 53204
Phone: 414-220-5000

Date: 11/4/05 Amount: \$10.00
From: Valley Fields
To: Executive Inn
Driver: R 13 CAB# 215

- Example of taxi receipt
1. Business name
 2. Date
 3. Amount paid
 4. Destination

New Haven Parking Authority
Temple Street Garage

Rcpt# 39940
03/19/05 17:20 L# 7 A# 13 Trn#118096
03/17/05 09:25 In 03/19/05 17:20 Out
Tkt# 442866

Temple	\$	36.00
Total Fee	\$	36.00
CASH PAID	\$	36.00-
Cash Tender	\$	40.00
Change Due	\$	4.00

Thank You
Drive Safely

Example 5 - Parking Receipt

- Example of Parking Receipt
1. Business Name
 2. Date and time in
 3. Date and time out
 4. Total charges and amount paid

Metro-North Railroad

Station # 232 NEW HAV

Sold Tickets	Amount
RT Adult Pk-OP	\$32.50
Total Amount	\$32.50
Payment: Credit#2283	\$32.50

Thank You for Riding
Metro North!

TSM ID # 602
Transaction # 135745
Date / Time 05/26/05 09:02

Example 6 - Train Receipts

- Example of train receipts
1. Dates of travel
 2. Number of tickets purchased
 3. Total charges and amount paid

MVM RECEIPT

MTA NYC TRANSIT
47-50 ST ROCKEFELLER CIR
NEW YORK CITY NY

MVM #: 0092(N500 0402)

Thurs 26 May 05 12:38

Trans: Sale OK
Payment Mode: Cash
Amount: \$ 2.00

Card Value: \$ 2.00
Change Due: \$ 0.00

Type: 087
SingleRide

Questions?
Call (212) METROCARD

Example 7 - Hotel Receipt

DAYS INN - NORTH
 1600 ROBIN HOOD RD
 RICHMOND, VIRGINIA 23220
 (804) 353-1287 FAX (804) 355-2659

FOLIO. 96577 ROOM. 112 REGH.
 ARRIVE 09/22/04
 DEPART 09/23/04
 TODAY 09/23/04
 #GUESTS 1
 RATE..49.99
 TIME CHECKED OUT..06:32:31

Loyalty Member #:
 TIME CHECKED IN..12:04:11

- Example of hotel receipt.
1. Name of business and address
 2. Number of guests in room
 3. Dates of travel
 4. Room rate and taxes per each night's stay
 5. Total charges and amount paid

ROOM #	SH	DATE	CD	DESCRIPTION	AMOUNT	BALANCE
112	A	09/22/04	P	DISCOVER	56.49	-56.49
112	C	09/22/04	E	ROOM RENT	49.99	-6.50
112	C	09/22/04	F	STATE TAX	2.50	-4.00
112	C	09/22/04	F	LODGING TAX	4.00	0.00
112	C	09/22/04	I	SAFE INS	1.00	1.00
112	C	09/22/04	F	STATE TAX	0.05	1.05
112	A	09/23/04	I	SAFE	-1.00	0.05
112	A	09/23/04	I	TAX	-0.05	0.00

***** TOTAL DUE..... 0.00

ROOM RENT.. 49.99 ROOM TAX... 6.55 SAFE INS... -0.05
 DISCOVER... 56.49

Signature X _____

Please contact the manager about any issue with your stay.
 Days Inn Worldwide or affiliates may contact you about goods
 and services unless you call 877-212-2733 or write to Box 27970,
 Minneapolis, MN 55427-0970 to opt out. View our Days Inn
 website about privacy.

Example 8 - Travel Itinerary Receipt

This is example of an itinerary submitted for reimbursement for complete travel including airfare and hotel. The itinerary is submitted when E-tickets are used for travel.

Traveling, Inc.
 Norwalk, CT 06851 203-852-8100
 Fax 203-852-9322
 www.traveling-inc.com

SALES PERSON: MR ITINERARY/INVOICE NO. DATE: 01 NOV 0
 CUSTOMER NBR: 1234567890 PAGE: 01

TO:

Thank You!

FOR:

ORIGINAL INVOICE

20 DEC 04 - MONDAY
 AIR AMERICA WEST FLT:11 ECONOMY FOOD FOR PURCHASE
 LV NEW YORK JFK 700A EQP: AIRBUS A319
 DEPART: TERMINAL 7 05HR 40MIN
 AR PHOENIX 1040A NON-STOP
 ARRIVE: TERMINAL 4 REF: VC44BT
 SEAT-14A
 SEAT-14C

HOTEL PHOENIX
 DAYS INN
 DAYS INN TEMPE ASU
 1221 E APACHE BLVD
 TEMPE AZ 85281
 PHONE 480-968-7793
 FAX 480-966-4450
 GUARANTEED LATE ARRIVAL
 CONFIRMATION

OUT-22DEC
 2 NIGHTS
 1 ROOM
 RATE-53.10USD PER NIGHT
 CANCEL BY 04P DAY OF ARRIVAL

22 DEC 04 - WEDNESDAY
 AIR AMERICA WEST FLT:14 ECONOMY FOOD FOR PURCHASE
 LV PHOENIX 1256P EQP: AIRBUS A319
 DEPART: TERMINAL 4 04HR 33MIN
 AR NEW YORK JFK 729P NON-STOP
 ARRIVE: TERMINAL 7 REF: VC44BT
 SEAT-21D
 SEAT-21F

02 NOV 04 - TUESDAY
 OTHER NORWALK
 TRANSACTION FEE
 VOUCHER
 BILLED TO 40.00

OTHER NORWALK
 TRANSACTION FEE
 VOUCHER
 BILLED TO 40.00

CONTINUED ON PAGE 2

DISCLAIMER NOTICE: Traveling, Inc. is not an intermediary or an agent for complete online services or specific reservations or booking for any fees which are not directly

Example 8a - Continuation of Itinerary Receipt

This is continuation of itinerary showing amount due and credit card payment made.

Traveling, Inc.
 Norwalk, CT 06851 203-852-8100
 Fax 203-852-9322
 www.traveling-inc.com

SALES PERSON: MR ITINERARY/INVOICE NO. DATE: 01 NOV 0
 CUSTOMER NBR: 1234567890 PAGE: 02

TO:


Thank You!

FOR:

		ORIGINAL INVOICE
AIR TICKET	BILLED TO	330.70
ELEC TKT		
AIR TICKET	BILLED TO	330.70
ELEC TKT		
	SUB TOTAL	741.40
	NET CC BILLING	741.40
	TOTAL AMOUNT DUE	0.00

...FAA REGULATIONS REQUIRE 1 1/2 HR CKIN AND A VALID PHOTO ID.
 ...TICKETS ARE NON REFUNDABLE AND SUBJECT TO CHANGE FEES
 ...THE HOTEL IS GUARANTEED ON THE CREDIT CARD AND YOU
 ...CAN PAY THEM DIRECTLY UPON ARRIVAL AND CHECKOUT
 ...THE DAYS INN HAS AN AIRPORT SHUTTLE
 ...LOOK FOR THE COURTESY PHONE IN THE BAGGAGE CLAIM AREA
 ...UPON ARRIVAL
 ...THESE ARE E TKTS
 ...YOUR AMERICA WEST E TKT NUMBERS ARE

Example 9 - Car Rental Receipt



Rental Location
 NASHVILLE ARPT
 1 TERMINAL DRIVE
 NASHVILLE INTL ARPT
 NASHVILLE, TN 37217
 Phone: (615)275 1050

Actual 04-NOV-2004 10:30 PM
 Charged 04-NOV-2004 10:30 PM

Return Location
 NASHVILLE ARPT

07-NOV-2004 09:14 AM
 07-NOV-2004 06:14 AM

Rental Agreement #: 405223477
 Invoice #: 40004230637

Vehicle # 5M146299
 Model GRAND AM
 Class Driven ICAR
 Class Charged ICAR
 License # RL0154
 State/Province TENNESSEE
 M/Kms Driven 160
 M/Kms Out 3792
 M/Kms In 3952

Rate Info

Charges:	No	Unit	Price/Unit	Amount
TIME & DISTANCE	3	Days	21.95	65.85 *
UNLIMITED MILES/KM - TIME & DIST		M/Kms	0.00	0.00 *
DISCOUNT - TIME & DIST 5.00%			65.85	-3.29 *
CDW / LDW	3	Days	9.99	29.97
YOUNG RENTER FEE	3	Days	25.00	75.00 *
CONCESSION RECOUP FEE 10.19 PCT			62.56	6.37 *
TN SURCHARGE 3 PCT			173.90	5.22
SALES TAX @9.250 %			143.93	13.31
Total Charges:			USD	192.43

Payments:		AUTH	DATE	AUTH AMT	
Pre-payment	Visa	9459	031218	05-NOV-2004	192.43
					-192.43

Amount Due (Subject to Audit) USD 0.00
 Message * Taxable Items
 Customer service Number 1(800) 462-5266

Example of car rental receipt

1. Dates of Rental
2. Rental location
3. Total charges and amount paid