



Spelman College

Expense Reimbursement Policies

January 6, 2016



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PHILOSOPHY AND REVIEW PROCEDURES

Spelman College (the College) has prepared this policy to provide broad guidelines for the reimbursement of business expenses. However, guidelines cannot replace judgment, interpretation and analysis of individual situations.

The College requires all employees to read the entire expense policy and agree to the following procedures before any funds are distributed.

1.1 Guidelines

The intent of these policies is to establish a consistent basis for the action of employees.

This evolving policy is intended to meet changing requirements.

1.2 The purposes of the guidelines are listed below:

To be fair and equitable. An individual working for the College should neither gain nor lose personally because he or she has incurred reasonable business expenses. Application of the policy will be applied consistently to all employees.

To be responsible and prudent in spending the College's or grantors' money. A reasonable strategy is to spend the money as if it were your own.

To ensure proper documentation is maintained by the College to support both internal and grantor reimbursable expenditures and to ensure that documentation standards required by the IRS and other agencies are met.

1.3 Expense reports will be reviewed to ensure compliance with IRS regulations and prudence in incurring expenses on behalf of the College and the grantors. The first review will be a mechanical or "accounting" review for compliance with College policy and documentation requirements. The second review will be a management or "propriety" review of the necessity of the incurred expense.

A signed copy of acceptance will be filed for each employee.

Acceptance and Understanding

I have read the entire expense policy and agree to comply with the expense reporting procedures. I understand that funds can be withheld from my pay or payroll check if I do not report expenses in a timely manner, provide proper documentation, or comply with stipulations within this document.

Signature

Date



ABOUT THIS DOCUMENT

- 2.1 Employees are required to submit complete and accurate expense reports in a timely manner. The College reimburses employees for appropriately authorized, reasonable and documented business expenses. The IRS requires that any unspent travel advances be returned to the College in a timely manner. Expenses should generally be submitted no later than four weeks (20 business days) from the RETURN DATE to ensure that charges are billed and reported in a timely manner. If an employee receives a travel advance and fails to submit an expense report within thirty (30) days after the due date, the Controller's office will contact the employee and the supervisor who approved the disbursement. If, after sixty (60) days, the expenses are still not reported, the employee's payroll check will be reduced automatically by the amount of all known expenses related to a specific trip, including advances and prepaid items.
- 2.2 This document describes expenditures that are reimbursable either through the expense reporting process or through accounts payable (check request). To qualify for reimbursement, your expenditures must meet the criteria and the documentation standards set forth herein.
- 2.3 A current copy of this document will be maintained on the College's Web site for ready access by all personnel. A hard copy of the document will also be distributed to each employee after the "Acceptance and Understanding" portion of the expense policy has been signed.
- 2.4 This document will be periodically updated. Employees should make certain they are using the latest policies in effect when submitting their claims for reimbursement.



DOCUMENTATION STANDARDS AND CLASSIFICATION OF EXPENSES

- 3.1 The College requires all employees to submit their expense report within four weeks (20 business days) upon return from their trip. The College acknowledges that there may occasionally be extenuating circumstances resulting in an employee's delayed time and expense reporting. However, repeated noncompliance with this policy subjects an employee to possible disciplinary actions by the College. The Spelman College Travel Expense Report Form is in Appendix C of this document.
- 3.2 Reimbursable expenditures requests must be supported by attached documentation, which should be presented in an organized fashion. The preferred method for reporting is taping the receipts in chronological order to one or more sheets of standard 8-1/2 x 11" paper and including explanations and cross references in the margins. Every receipt should be numbered to correspond to the expense report. Multiple pages must be stapled together in the upper left-hand corner. In all cases, there must be a clear correlation of receipted amounts to the amounts claimed on the expense report, or the amounts may not be reimbursed.
- 3.3 The Internal Revenue Code requires that reimbursable expenditures be supported by accurate records, which clearly establish that they were (i) ordinary and necessary; (ii) reasonable in amount; and (iii) incurred for a valid business purpose. The College interprets this to mean that all of the following criteria must be met to qualify for reimbursement:
- The identity of the vendor or supplier must be indicated.
 - The business purpose for the expenditure must be stated.
 - The identity and business relationship of others participating in the event (e.g., a business meal) covered by the expenditure must be stated.
 - ORIGINAL itemized receipts must be attached (e.g., itemized hotel bills, airline passenger receipt coupons, automobile rental invoices, parking, receipts and telephone bills) for all expense items regardless of amount. No receipts are required for mileage. (Mileage should include to/from information.) Photocopies of receipts will not be accepted. **Substitute or incomplete receipts will not be accepted, and reimbursement will be disallowed (e.g., guest check stubs and receipts without dates).** If the original itemized receipt is not available, adequate proof of payment must be submitted (e.g., original credit card statement or copy of cancelled check), along with an explanation of why alternative documentation is being submitted.

In addition to meeting the above criteria, any specifically required explanations per provisions contained in sections 6.01-6.58 must be entered for each expense as appropriate.



DOCUMENTATION STANDARDS AND CLASSIFICATION OF EXPENSES

- 3.4 Reimbursable expenses are charged to various department numbers. Individuals should refer to their department chairperson if there are any questions regarding the appropriate department number. If the employee is charging expenses to a specific project, it is the employee's responsibility to ensure the correct account number is used.



TRAVEL AGENCY ARRANGEMENTS

- 4.1 The Provost or appropriate Vice President must preapprove travel outside the continental United States. The President must preapprove such travel for the Provost and Vice-Presidents.
- 4.2 The College has selected Travel Incorporated as its primary and preferred travel agency for domestic travel and World Ventures Tours and Travel, Inc. (World Ventures) as its primary and preferred travel agency for international travel. The College has negotiated a contract with each agency to provide services for College employees, as well as students and guests of the College. Each agency provides both business and personal travel services. Please refer to the Travel Agency Information in Appendix B for address, hours of operation, appropriate phone numbers, emergency phone numbers, names and e-mail addresses of dedicated agents and the web site address of each agency.
- 4.3 Before an employee travels the first time, the College recommends that each employee complete a personal travel profile with the appropriate travel agency. This form can be completed by fax, mail or on the agency's website. This information will ensure that you receive a high level of personalized service and that the travel agent will not have to repeatedly ask for this basic, yet pertinent information. Please note that it is the employee's responsibility to update the profile with ANY changes to credit card numbers, frequent flyer numbers, seating or other preference changes.
- 4.4 The College uses the Diners Club Business Travel Account (BTA) for payment of all airline tickets. The College will be billed directly for each airline ticket and will charge the appropriate departmental budget when payment is made to Diners Club. For this reason, it is extremely important that the traveler advise the travel agency of the appropriate budget code when making airline reservations.
- 4.5 The College has an agreement with Diners Club whereby Diners Club will issue to traveling employees of the College a Diners Club card to be used for payment of all other travel related charges. This card is only issued after the employee completes a Diners Club card application (see Appendix D) and the Diners Club Corporate Card Employee Agreement (see Appendix E). This card is independent of the College, and the employee will be personally responsible for all charges incurred on the card. Employees are responsible for including on their expense report all business related items charged on the cards so the College can reimburse the employee before payment is due on the card. Failure to pay the card's balance by the required due date will result in late fees and delinquency charges, which will not be reimbursed by the College. College employees are responsible for the appropriate use of their card.



TRAVEL AGENCY ARRANGEMENTS

Travel Reservation Process

- 4.6** Airline travel reservations should be made through the appropriate travel agency. The travel reservation process is as follows:
- All travel should be preapproved by the employee's supervisor and the budget administrator, if the travel is to be paid for with grant funds.
 - After obtaining the appropriate approvals, the employee will contact the appropriate travel agency at the phone numbers listed in Appendix B. The employee should identify himself or herself as a Spelman College employee, and the employee should also have prepared a travel profile with the travel agency.
 - The employee should advise the travel agent of the budget code to which the travel should be charged as well as the name(s) of the individual(s) who approved the travel. This information will be reported to the College in the travel agency's monthly reports.
 - The travel agency will charge the College's Business Travel Account for the cost of the ticket. Upon receipt of the monthly report of the College's Business Travel Account, the Controller's Office will charge the appropriate budget code for the amount of the ticket. The employee should report the amount of the ticket on the employee's expense report.
- 4.7** Car rental reservations for College employees only should be made through the travel agency. Car rental charges will be billed to the College and paid directly by the College. The College will not pay for automobiles rented by consultants working for the College. Instead, consultants should pay for the car rental and bill the College for reimbursement.
- 4.8** The employee can make hotel reservations individually or through the travel agency. They can be confirmed and paid for by the Diners Club Corporate Card. The College will not prepay hotel charges.



TRAVEL ADVANCES

- 5.1 Spelman College considers a travel advance to be a loan. In order to receive a travel advance, the employee must complete a check request form. **Check requests for travel advances must be submitted at least 10 working days prior to the departure date and no earlier than thirty (30) days before the departure date.**
- 5.2 Travel advances will be issued to College employees traveling on College business. They will be made to employees who anticipate incurring out-of-pocket cash expenses in excess of \$100 per trip. Thus, if cash expenses (i.e., expenses such as taxis, tolls, tips and meals not chargeable to the Diners Club Corporate Card) will likely exceed \$100, a travel advance can be approved by the traveler's chairperson or budget administrator. A travel advance cannot be issued for airfare, lodging, car rentals or other costs that can be prepaid, as in the case of airfare, or otherwise charged on the Diners Club Corporate Card.
- 5.3 Employees are allowed only one outstanding travel advance at a time.
- 5.4 Upon returning from the trip, the employee must complete a Spelman College Travel Expense Report **within four weeks of the return date** to document how the travel advance funds were used. Employees should refer to sections 2 and 3 to answer any questions regarding the documenting of expenses.
- 5.5 If a travel advance was received, the check stub should be included with the original receipts for expenses and attached to the expense report.
- 5.6 If funds are due to the employee, reimbursement will be issued once the expense report has been submitted and reviewed in accordance with Sections 1.03 and 5.08.
- 5.7 If money from a travel advance is due the College, the employee should return the funds to the College using either of the following methods:
- Cash can be deposited at the Cashier's Office in Packard Hall. A copy of the receipt from the cashier should be attached to the expense report before submitting it to the Office of the Controller.
 - The employee can write a personal check payable to the College. The check can be deposited at the Cashier's Office in Packard Hall. A copy of the receipt from the cashier should be attached to the expense report before submitting it to the Office of the Controller.
- 5.8 The College will issue a reimbursement check for travel expenses no later than 5-7 business days after receipt of all required documentation in the Controller's Office and after the travel expense report has been reviewed, and approved by all appropriate parties (department chair, manager, Provost, Vice-President, etc...).



REIMBURSEMENT TOPICS

General

- 6.1 Employees should choose the mode of transportation that is the most economical and efficient for reaching their desired destination. If a mode of transportation other than the most economical and efficient (i.e., cheaper) is chosen, the College reserves the right to reimburse the employee at the cheaper rate.

Airline Travel

- 6.2 Domestic travel includes trips within the 50 states. International travel includes trips to Canada, Mexico, and all overseas trips.
- 6.3 College employees should reserve the lowest applicable coach fare for both domestic and international flights. Upgrades are a personal cost. College employees traveling to destinations outside the Continental United States, which are more than ten hours flying time from the point of origin, have the option of flying business class on such flights. This option is only available if money is available in the designated budget for such travel, and if the use of business class tickets is not in conflict with the requirements of the funding source. Business class tickets cannot be charged to federally funded programs, nor can the cost differential between coach class and business class fares be included in federally funded indirect costs.
- 6.4 Employees are requested to make reservations as far in advance as possible to take advantage of airline discounts. However, tickets should not be ordered or purchased more than 120 days in advance of the travel date.
- 6.5 A higher-grade ticket may not be converted into two lower-grade tickets to permit another person to accompany the employee on a business trip.
- 6.6 Nonrefundable or penalty tickets provide considerable savings opportunities and should be considered when it is highly unlikely that an itinerary will change. If additional costs are incurred due to changes in travel plans, these additional costs are charged to the department if work-related or absorbed personally if the change were for personal reasons.
- 6.7 Employees should request airline reservations according to approximate departure or arrival time rather than by specific airline or flight number. This will allow booking of the lowest logical or negotiated fare for flights departing within one hour before or after the preferred departure or arrival time.
- 6.8 Employees should consider the use of alternate airports when the fare differential represents significant savings.



REIMBURSEMENT TOPICS

Airline Travel (continued)

- 6.9 If employees purchase tickets using the Business Travel Account, they should treat these charges as Pre-paid Expenses on the Travel Expense Report (Line C).
- 6.10 Employees are personally responsible for charges and credits stemming from unused tickets. Unused airline tickets are negotiable documents and must be returned for a refund.
- 6.11 Certain foreign airports have arrival and/or departure taxes that must be paid separately by the individual employee. Such expenditures are reimbursable when traveling on College-related business in accordance with these policies.

Automobile Rentals

Note: Please refer to transportation and mileage reimbursement if the employee's personal vehicle were used as transportation.

- 6.12 College employees should rent automobiles only when public transportation and taxis are impractical, more expensive, or not available, and only when traveling out of town. The College will not pay for automobiles rented by consultants working for the College. Instead, the consultants should pay for the car rental and then bill the College for reimbursement.
- 6.13 When an employee uses a vehicle owned, rented, or leased by the College with the College's consent, the employee should purchase the collision damage waiver insurance offered by the rental car company. In the event that a College employee is involved in an accident in a vehicle owned, rented, or leased by the College with the College's consent, the employee should immediately report the accident to the Vice President for Business and Financial Affairs and Treasurer, or the Associate Vice President of Business and Financial Affairs. Please see Appendix F for the contact information for these individuals.
- 6.14 The use of personal communication devices, including, but not limited to, cell phones, Blackberries or other such devices, is prohibited when operating a vehicle owned, rented, or leased by the College. Such devices should only be used when the vehicle is stationary and removed from traffic conditions.
- 6.15 Vehicles up to an intermediate (midsize) class are customary rental choices for individual employees. The next size class may be rented when three or more people are traveling together.



REIMBURSEMENT TOPICS

Automobile Rentals (continued)

- 6.16 Reimbursable items include the actual cost of the rental, tolls, and gasoline purchases. Although reimbursable, one-way rentals should be avoided and must be specifically explained in the documentation attached to the expense report. If at all possible, the rental car should have a full tank of gas when returned to the rental agency.
- 6.17 The entire car rental cost should be reported on the expense report on the day the vehicle was returned when the employee completes the expense report. The car rental cost should not be reported on a daily basis.

Fax Expenses

- 6.18 Telephone charges for fax transmissions relating to College business are reimbursable expenses and should be highlighted on the invoice and attached to the expense report. The cost of fax transmissions should be reported as the "Telephone" expense type on the expense report.

Foreign Currency Translation

- 6.19 Expenditures in foreign currencies should be converted to U.S. dollars as follows:
- **Expenses Paid in Cash** – Use the conversion rate in effect at the time the foreign currency was exchanged for U.S. dollars. To support the conversion rate used, submit the documentation received at the time of exchange in addition to the required receipts for the expenses.
 - **Expenses Paid by Credit Card** – Use the U.S. dollars actually billed on the monthly credit card statements, or to expedite reimbursement, use the conversion rate published in *The Wall Street Journal* or similar publication for the date of the transaction. A copy of the conversion rate table used should be attached to your expense report. Original standard documentation for foreign expenses must accompany the credit card statements.

Daily currency exchange rates may also be found on the Internet at <http://www.oanda.com/convert/classic>.



REIMBURSEMENT TOPICS

Hotels

- 6.20** All hotel accommodations must be booked to ensure the most economical negotiated rate. All hotel charges must be paid by the individual upon checkout and may not be billed directly to the College.
- Moderate business-class hotels provide the best value and their usage is preferable unless there is no moderate class hotel in the city or unless the particular location of the hotel is not cost beneficial, (e.g., saving on the hotel but more expenses on transportation). We recognize that the policy will not apply to employees participating in a pre-arranged event, such as a seminar or convention where the sponsoring organization has booked rooms at a specific hotel.
 - If the employee is not attending a prearranged event, the employee should consider the following criteria when making a decision regarding accommodations.
- 6.21** A single non-concierge level room should be reserved. Suites are appropriate only when the suite accommodation is the standard-type room at the hotel or if the employee is attending a prearranged event. If these conditions do not apply, the individual is personally responsible for the price difference.
- 6.22** If the employee is unable to use a reservation that has been guaranteed, it is the employee's responsibility to cancel the reservation. Most U.S. hotels require that cancellations be made by 4:00 p.m. on the scheduled date of arrival. "No-show" charges are not reimbursable.
- 6.23** The following types of expenses are considered to be personal and are not reimbursable:
- Personal or extra-cost services such as barber, beautician, manicurist, shoeshine, health club facilities, massage and so on
 - Special room services, such as in-room movies or mini-bar products (mini-bar services are reimbursable if the products purchased are claimed within the meal allowance amount)
 - Additional charges for room upgrades, poolside rooms, or special floors
- 6.24** An itemized hotel bill must be included with the expense reimbursement request. The cost of the hotel room should be reported as "Lodging" expense type on the expense report.
- Reimbursable meal and telephone charges included in the hotel bill must be listed in the appropriate category on the expense report.
- 6.25** No lodging reimbursement is allowed for in-town conferences. In most cases, it is not prudent to use the College's funds for in-town lodging. Thus, we do not expect to reimburse employees for



REIMBURSEMENT TOPICS

Hotels (continued)

this expense. The College defines an in-town conference as any conference being held within a 40 mile radius of the Spelman College campus.

- 6.26 There are occasions when traveling on behalf of the College that an employee may choose to stay with family and/or friends. No payment will be made or allowance given if this option is selected.

Long Distance Telephone

- 6.27 All business-related calls are reimbursable including home calls of reasonable length, not to exceed 10 minutes per day.
- 6.28 Telephone charges should be separated from the hotel bill and listed under the “Telephone” expense type on the expense report.

Meals

- 6.29 Employees may be reimbursed for meals under two circumstances:
- When traveling out of town
 - When conducting prescribed business activities
- 6.30 A receipt is **not** required for reimbursement of an individual’s meals.
- 6.31 The College’s reimbursement for meals when traveling out of town or conducting prescribed business activities is generally based on the federal government’s meal allowances and incidental expense rates. These rates vary based on the state in which the expense is incurred. The breakdown of the allowance rates for selected locations appears in Appendix A.
- 6.32 The meal allowance rates are based on four expense categories (breakfast, lunch, dinner, and incidentals). Employees will be reimbursed according to the following guidelines:
- The full daily per diem is allowed for a full day of travel from 12:01 a.m. to 12:00 midnight.
 - Per diems for individual meals will be allowed for any partial days of travel away from home.

Refer to Appendix A for per diem rates.

- 6.33 Tips paid are considered a part of the cost of the meal, and are not separately reimbursable.
- 6.34 Meal reimbursement is not allowed for in-town travel.



REIMBURSEMENT TOPICS

Meals (continued)

- 6.35** When working at an out-of-town location or attending an out-of-town training seminar and an overnight stay is necessary, employees are entitled to be reimbursed for the applicable meal allowance (except for meals paid for by others or provided as part of the seminar). Employees should subtract the appropriate dollar amount for meals provided for them from the maximum daily allowance.
- 6.36** Reimbursement for business meals depends on the composition of the participants. These allowable business meals would involve College personnel and other guests invited for a specific purpose. Meal allowance amounts are not allowed when conducting business in a situation as described above. The detailed meal receipt should be submitted for reimbursement purposes.
- 6.37** Meals involving solely College employees are reimbursable only when a formal functional group meeting, task force, or similar team meeting is being conducted, normally in a private room.
- 6.38** The College will not reimburse employees for meal expenses that are incurred when attending professional conferences or meetings held in the metropolitan Atlanta area. These are considered personal expenses. This does not apply to those professional conferences or meetings where the cost of meals is included in the conference or meeting fee.

Parking

- 6.39** Parking charges are reimbursable when incurred for the following valid business reasons: (1) at local airports when using a personal automobile in lieu of a taxi or other form of ground transportation, or (2) parking when attending a business conference or event.

Professional and Industry Conference, Examination, and License Fees

- 6.40** Professional and industry conference fees are reimbursable only when approved in advance by the department's chairperson, Provost and/or the Vice President.
- 6.41** Examination or licenses fees and any related out-of-pocket expenses, which are approved in advance by the department's chairperson, Provost, and/or the vice President, will be reimbursed when submitted on a check request form. These expenses should not be submitted through the expense form process.



REIMBURSEMENT TOPICS

Rail Transportation

- 6.42 Rail transportation may be a more convenient means of travel than airlines or automobiles in certain cities. Employees are reimbursed for coach class rail travel.

Taxi and Car Service

- 6.43 Taxi and car service used for business-related travel to and from airports or within out-of-town locations are reimbursable expenditures. The amount of the reimbursement is equal to the actual fare, tolls, extra charges for luggage, passengers and the like, and a reasonable tip. Taxis and car service used for travel to and from local airports is reimbursable when it is a cost-effective means of transportation. Employees being driven to and from the airport and their home in a private vehicle will be reimbursed at the prevailing mileage rate for one round trip only.

Tickets to Sporting, Recreational, and Other Entertainment Events

- 6.44 Under no circumstances will the College reimburse employees for expenses related to sporting, recreational, or entertainment events. These are personal expenses.

Tips

- 6.45 Tips to porters, skycaps, bellhops, and others of a similar nature are permitted where reasonable and appropriate. Receipts need not be provided since they are typically unavailable. Tips should be reported as “Tips” expense type on the expense report.

Transportation and Mileage Reimbursement

- 6.46 Employees will be reimbursed for use of personal automobiles when the College requires such usage. Mileage is not reimbursed when a vehicle owned by the College has been used. The mileage reimbursement rate is calculated as follows, whether traveling from home or the College:
- Determine the total number of business-related miles traveled during the day, beginning and ending at the College.
 - The actual miles traveled to and from the College are entered in the “Mileage” category on the expense report. The expense report calculates the reimbursable amount based on the current mileage rate. If you are completing the expense form manually, refer to the mileage calculation on the following page. If the difference is zero or a negative number, you are not entitled to any reimbursement.



REIMBURSEMENT TOPICS

Transportation and Mileage Reimbursement (continued)

An example of the mileage calculation is as follows:

Ending odometer mileage	35,743
-- Beginning odometer mileage	35,600
Allowable mileage claim	143
Allowable mileage to claim	143
x Mileage rate*	.50
Expense claimed	\$71.50

**Note: Mileage rate is determined by the federal standard for reimbursement. The mileage rate is \$0.50. This rate will be updated as appropriate.*

- 6.47** Mileage amounts claimed and destination should be documented in the description box on the expense report.
- 6.48** When an employee travels in his/her personal vehicle or in a vehicle owned by someone other than the College, the employee's personal automobile insurance must cover any liability resulting from an accident caused either by the employee or involving the employee. The employee's insurance must also cover other faculty members, staff members or students traveling in the employee's owned, leased, or borrowed vehicle.
- 6.49** The College recommends that employees who use their personal vehicle on regular College business carry insurance with limits of up to \$250,000/\$500,000 for bodily injury and \$100,000 for property damage, or a combined single limit of \$300,000.
- 6.50** When more than one person is traveling to one location, carpooling is encouraged. The driver should claim the mileage expense reimbursement. The other members of the carpool are not entitled to any reimbursement under these circumstances.
- 6.51** Bridge and highway tolls are reimbursable in addition to the allowable mileage rate and should be reported as "Parking/Tolls" expense type on the expense report.



REIMBURSEMENT TOPICS

Transportation and Mileage Reimbursement (continued)

- 6.52 Mileage incurred while attending College-sponsored social events is not reimbursable.

Travel Incentives

- 6.53 The employee may keep points accumulated through participation in airline, hotel, or car rental promotions. Travel arrangements should be the most cost-effective available without regard to the personal travel incentives offered. Employees who choose to participate in such programs are responsible for application and program administration. Membership fees for promotional programs are not reimbursable.

Visa and Passport Fees

- 6.54 Foreign country visa fees for business-related travel are reimbursable. Visa fees should be reported as "Other" expense type on the expense report.
- 6.55 Fees associated with obtaining a passport are not reimbursable. These fees are considered a personal expense.

Immunizations/Vaccinations

- 6.56 Immunizations/vaccinations, which are required when the employee is traveling outside of the country, are reimbursable, provided the employee presents the appropriate documentation supporting the need and cost of the immunizations/vaccinations.

Students

- 6.57 There are occasions during the academic year when students participating in various programs are offered the opportunity to attend conferences and/or retreats sponsored by the College or other organizations. The following policies should be followed when preparing for these conferences and /or retreats.
- When students are attending conferences, conference registration fees, charges for hotel accommodations and per diems may be prepaid. When required, direct payment can be made to the hotel rather than the student. Arrangements for travel by air or rail by the student should be made in accordance with section 4.06. Cost for such travel will be charged to the College's Business Travel Account by the travel agency.
 - When students and/or faculty are attending conferences or retreats sponsored by the College, prepayments or deposits of various conference related charges may be made after approval of the contract for such events has been executed in accordance with College policies. The charges, which can be prepaid, include, but are not limited to, hotel accommodations, conference meals, and conference room charges.



REIMBURSEMENT TOPICS

Special Arrangements

- 6.58** There are occasions when special events, such as international conferences, events sponsored by the College, etc., require special arrangements with respect to certain items, such as conference registration fees, hotel accommodations and other items. These arrangements vary from conference to conference. When special arrangements need to be made, the College employee who is making this trip should plan ahead and work with the Controller so that the appropriate special arrangements can be made in the most efficient manner possible.



NONREIMBURABLE EXPENSES

7.1 The following items are not reimbursable under any circumstance:

- Babysitting charges
- Charitable contributions
- Clothing – regardless of the circumstances (e.g., lost luggage or other emergency purchase situations)
- College/university alumni dues
- Credit card fees
- Health insurance – purchased in addition to the coverage provided by the College during the ordinary course of employment
- House-sitting – regardless of the circumstances (e.g., accompanying spouse)
- Jury duty expenses
- Laundry and dry cleaning expenses
- Parking tickets and traffic fines
- Personal gifts
- Pet boarding charges
- Political contributions
- Toiletries – regardless of the circumstances (e.g. lost luggage)
- Travel accident insurance

7.2 If in doubt about a particular expenditure, the employee should check with the appropriate personnel before incurring the expense.



EXPENSES TO BE SUBMITTED THROUGH ACCOUNTS PAYABLE

8.1 The following types of expenditures are **not reimbursable** through the expense reporting or check request process, but may be reimbursed through accounts payable using the purchase order process if properly approved:

- Computer hardware and software – both new and upgrades
- Equipment rentals – including slide and overhead projectors, screens, computers, printers, sound systems, and similar items
- Fax and copy machines
- Office furnishings, accessories, and equipment, including lamps, desk pads, calculators, and similar item
- Office supplies – including paper, calendars, diaries, diskettes, fax paper, notebooks, pens, pencils, printer and copier cartridges, refills postage stamps, and similar items
- Outside services – including typing, reproduction, slide preparation, and similar services, except for telefax services when traveling out of town
- Stationery items – including letterhead, greeting cards, business cards, personal stationery, and similar items



MEAL ALLOWANCE RATES

Components	Amount			
Breakfast	\$9	\$12	\$14	\$22
Lunch	\$9	\$12	\$14	\$22
Dinner	\$25	\$29	\$30	\$52
Incidentals	\$2	\$2	\$2	\$4
Total	\$45	\$55	\$60	\$100

Applicable Rates for Selected Locations

\$45 All domestic locations with the exception of those listed in the \$55 daily allowance rates.	\$55 California Connecticut Florida Illinois Maryland Massachusetts New Jersey New York Pennsylvania Texas Virginia Washington, D.C.	\$60 Hawaii Puerto Rico All international locations with the exception of those listed in the \$100 daily allowance rates.	\$100 International Only Brazil Canada China France Germany Hong Kong India Ireland Italy Japan Netherlands Norway Spain Switzerland Turkey United Kingdom
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OFFICIAL TRAVEL SERVICE INFORMATION

Domestic Travel:

Travel Incorporated
4355 River Green Parkway
Duluth, GA 30096-2572

(770) 291-4292
(888) 922-8786 (toll free)
(770) 291-5254 (fax)
www.travelinc.com

Business Hours: 7:30 A.M. - 10:00 P.M., Monday – Friday
9:00 A.M. – 6:00 P.M., Saturday
12:00 P.M. – 9:00 P.M. Sunday

24 Hour Emergency Service: Same as above; however, Traveler must have a profile in agency's system.

Key Contacts: Alyssa Demory, Account Service Representative
(770) 291-5183
alyssa.demory@travelinc.com

Linda Wood, Lead Agent on Spelman's Account
(770) 291-4292
linda.wood@travelinc.com

International Travel:

World Ventures Tours and Travel, Inc.
6601 Kingston Pike
Knoxville, TN 37919

(865) 588-7426
(800) 225-4386 (toll free)
(865) 588-0186 (fax)
www.wvtt.com

Business Hours: 8:30 A.M. – 6:00 P.M., Monday-Friday
10:00 A.M. – 2:00 P.M., Saturday

24 Hour Emergency Service: (877) 645-6368

Key Contacts: Constantine Christodoulou, Account Manager
(800) 225-4386, ext. 718
cde@wvtt.com

Stan Helmecki, Lead Agent on Spelman's Account
(800) 225-4386, ext. 716
stan@wvtt.com



SPELMAN COLLEGE TRAVEL EXPENSE REPORT FORM

SPELMAN COLLEGE TRAVEL EXPENSE REPORT

Name _____ Send Check To: _____
 Employee Number _____
 Dept. Name and Number _____

Check all boxes that apply:		Mail Internal Mail	<input type="checkbox"/> Student	Controller's Office Pickup (Employees Only)	<input type="checkbox"/> Spelman Employee	Week Ending:							
		Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total Charges				
M E A L S	Expense Categories												
	Per Diem - Full Day												
	Per Diem - Partial Day												
	Breakfast												
	Lunch												
	Dinner												
	Sub Total - Meals								\$0.00				
T R A V E L	Airfare/Trainfare/Busfare												
	Car Rental (include gas)												
	Ground Transportation												
	Mileage (enter miles)												
	Parking / Tolls												
	Lodging												
	Telephone												
	Conference Registration Fees, if paid by employee												
	Tips												
	Other												
	Sub Total - Travel								\$0.00				
A D D I T I O N A L	<i>Use categories from "Travel" section above</i>												
	Sub Total - Additional								\$0.00				
C H A R G E	Chart Fund Org. Acct. Description Amount												
	6						A. Total Expenses B. Travel Advance C. Pre-paid Expenses Balance Due Employee (A-B-C) Balance Due Spelman (B-A+C)						
	6												
	6												
	6												
	Amount charged to the dept. travel budget (must equal balance due employee)						Total Trip Expenses		\$0.00				
D E T A I L S	Date	City and State				Reason (Include Guest if Applicable)							
M I L E A G E	Date	Place and Purpose				Total Distance	Commute to Office	Reimbursable Mileage					
I declare this amount of travel expenses is accurate and conforms with all applicable Spelman College regulations. The expenses are actual, reasonable, and were personally incurred in performance of my official duties.						I certify that I have reviewed this travel and find it to be reasonable and in compliance with the established travel policy and the mission of Spelman College.							
Employee Signature _____ Date _____						Department Supervisor Signature _____ Date _____							
I certify that I have reviewed this travel and find it to be reasonable and in compliance with the established travel policy and the mission of Spelman College.						I certify that I have audited this document for compliance with provisions of the Spelman College travel regulations.							



SPELMAN COLLEGE

SPELMAN COLLEGE TRAVEL EXPENSE REPORT FORM INSTRUCTIONS

SPELMAN COLLEGE TRAVEL EXPENSE REPORT INSTRUCTIONS

Steps to complete the Spelman College Travel Expense Policy

- 1 Complete the name, employee number, department number and the address of where to send the check.
- 2 Complete Week Ending: _____ field (In the gray box). *Note:* The week ends on Saturday.
If completing the form in Excel, the dates below the gray bar will be assigned automatically.
- 3 Enter expense amounts for each day to the appropriate category. Make sure the date on the receipt matches the spreadsheet

Do not divide the bill into daily amounts for airfare, car rental or lodging. Instead the total charge should be allocated to the completion date of the activity. For example: the rental car charge should be allocated to the day the car is returned.

Hotel bills should be itemized by separating food, telephone and lodging. Use the actual date for the food and telephone charges, while the sum of lodging will be charged on the check out date.

In effect, the last day of the trip should have the lodging, rental car and airfare expenses charged to it.

The additional section is provided for individuals who have more than one expense per category in one day.
- 4 If completing in Excel, the total expenses field will be calculated based upon your expense entries.
Enter the amount of the travel advance you received, if applicable.
Enter the amount of the pre-paid expenses (e.g., Airline tickets charged directly to Spelman), if applicable
- 5 Allocate the charges to the correct fund, organization and account number
Note: Confirm that the total from this section is equal to the balance of the expenses minus the travel advance and pre-paid expenses.
- 6 The 'Details' section should be used to explain unusual expenses.
- 7 When calculating mileage, subtract the distance of your normal commute. Confirm the distance entered in the 'Travel' section equals the 'Reimbursable Mileage' amount in the 'Mileage' section.
- 8 Sign and date the expense report.

Corporate Card System

Cardmember Application
Club Rewards®/Club Cash® Enrollment
Individual Billing



APPENDIX D

Citicorp Diners Club Inc.
P.O. Box 650373
Dallas, TX 75265-0373
For Organization's Program Manager
Use:
16-digit Summary Account #

**Application cannot be processed without this required information.*

DINERS CLUB CORPORATE CARD ENROLLMENT (EMPLOYEE INFORMATION)

TERMS FOR FIRST, MIDDLE AND LAST NAME ONLY

*FIRST NAME MIDDLE *LAST ORGANIZATION NAME

*HOME STREET ADDRESS (no P.O. Box)	HOME STREET ADDRESS - 2nd LINE (no P.O. Box)	*CITY	*STATE	*ZIP
BILLING ADDRESS (If different than above)	BILLING ADDRESS - 2nd LINE	CITY	STATE	ZIP
*BUSINESS TELEPHONE	HOME TELEPHONE	*SOCIAL SECURITY NUMBER	*DATE OF BIRTH (mm/dd/yyyy)	

*PASSWORD for security purposes *E-MAIL ADDRESS

TO DESIGNATE ANOTHER PERSON TO MANAGE YOUR ACCOUNT, INDICATE BELOW
Name: Relationship:

If you provide an e-mail address, we may use it to contact you about your account. We may also use your e-mail address to send you information about products and services you might find useful.

PARTICIPATION AND APPROVAL BY THE ORGANIZATION IS REQUIRED BEFORE ENROLLMENT.

Yes! I want to earn Club Rewards points whenever I charge to my Diners Club Corporate Card. I understand that the annual Club Rewards fee is currently \$75.00.

Enroll me in Club Rewards only.

CLUB CASH ENROLLMENT (OPTIONAL) PARTICIPATION AND APPROVAL BY THE ORGANIZATION IS REQUIRED BEFORE ENROLLMENT.

☐ By checking this box, I ask to enroll in the Club Cash cash advance program. I understand that I may only enroll in the Club Cash program with the approval of my Organization.

Diners Club will choose a PIN and mail it to you. Upon receipt of your assigned PIN, if you would prefer to replace it with a PIN of your choice, call Diners Club Customer Service at 1 800 2 DINERS.

TERMS AND CONDITIONS

I, the individual applicant identified above, request that Citibank (S-Outh Dakota), N.A. ("Diners Club") consider my application for a Diners Club Corporate Card. By signing below or transmitting this form by e-mail, I certify that I have read the application and agree to its terms. I also agree to be bound by the terms of the Diners Club Cardmember Account Agreement ("Agreement") that will be sent with my Diners Club Corporate Card. The Agreement will bind me unless I cancel my Diners Club Corporate Card account ("Account") within 30 days after receiving my Diners Club Corporate Card and I have not used or authorized use of my Account. Diners Club may change the Agreement at any time in accordance with its terms.

I authorize Diners Club to gather information about me from the organization requesting that the Card be issued to me ("Organization"), credit bureaus and others to verify my identity and eligibility for the Account. If I ask, Diners Club will tell me whether it requested a credit bureau report and the names and addresses of any applicable credit bureau. I authorize Diners Club to disclose information about my application or Account to my Organization, my Organization's parent and affiliates, Diners Club International, other Diners Club franchises, Citigroup companies and their affiliates, MasterCard, and other third parties as deemed appropriate by Diners Club for its business purposes and/or the business purposes of my Organization.

I will use my Diners Club Corporate Card only for my Organization's business purposes. To receive a Diners Club Corporate Card, I must meet Diners Club's qualification criteria. Diners Club reserves the right to impose charge limits on my Account at its discretion or at the request of my Organization. Diners Club will inform me in a separate letter if it has imposed a charge limit at its discretion, but I must consult with my Organization to learn if Diners Club has imposed a charge limit at my Organization's request.

Federal law requires Diners Club to obtain, verify, and record information that identifies each person who opens an account, in order to help the government fight the funding of terrorism and money laundering activities. To process the application, Diners Club must have my name, street address, date of birth and other identifying information, and Diners Club may ask for identifying documents from me as well.

APPLICANT SIGNATURE (required if form is printed)

X

DATE

ORGANIZATION INFORMATION AND AUTHORIZATION (TO BE COMPLETED BY THE PROGRAM MANAGER)

NAME OF ORGANIZATION REQUESTING CARD ISSUANCE

ADDRESS OF ORGANIZATION

CITY

STATE

ZIP

Card members will be assigned a daily and weekly cash advance limit in accordance with Diners Club Policy and the Organization's agreement with Diners Club. If different limits are desired for this Applicant, please call Client Services at 1 800 964 9444. Diners Club must approve exception limits.

FIELD 1 FIELD 2 FIELD 3 FIELD 4 FIELD 5 FIELD 6

AUTHORIZED SIGNATURES AND TITLES (REQUIRED IF FORM IS PRINTED)

AUTHORIZED SIGNATURE AND TITLE

X

AUTHORIZED SIGNATURE AND TITLE

X

FOR DINERS CLUB USE ONLY

DATE

PROCESSED BY

citibank

Corporate Card System

Cardmember Application
Club Rewards / Club Cash® Enrollment
Individual Billing



APPENDIX D

Citicorp Diners Club Inc.
P.O. Box 650373
Dallas, TX 75265-0373
For Organization's Program Manager
Use:
16-digit Summary Account #

Club Rewards® Program

Club Rewards points will be awarded for eligible charges made to your Diners Club Corporate Card account. Transactions not eligible for points include, but are not limited to, Card fees, Corporate Club Rewards fees, cash advances, foreign conversion charges, insurance charges, unauthorized charges, and other non-travel and entertainment fees and transactions. Your Diners Club account must be open and current to redeem Club Rewards points.

*Points may be subject to forfeiture for delinquency. Points may be redeemed for frequent flyer rewards only in certain increments. A fee may apply when Club Rewards points are redeemed. See Club Rewards Terms & Conditions at www.dinersclubus.com/catalog for complete details.

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Diners Club® has formed an alliance with MasterCard® in order to provide enhanced global merchant acceptance to Cardmembers with cards issued in the U.S. and Canada.

**SPELMAN COLLEGE
DINERS CLUB CORPORATE CARD EMPLOYEE AGREEMENT**

I, _____ (*print name as it should appear on card*) hereby request a Diners Club Corporate Card (the "Card"). As a Cardholder, I agree to comply with the following terms and conditions regarding my use of the Card:

1. I understand that the Card is intended to replace travel advances and should be used for valid College business travel expenses only. Additionally, I understand that Cardholder activity is monitored through monthly reports received from Diners Club and agree to follow the established procedures for the use of the Card.
2. I understand that the Card is an individual liability card, which means I am responsible for payment of all charges associated with the Card. I also understand my application for the Card will be approved or disapproved by Diners Club. I understand that under no circumstance may I permit anyone, other than myself, to use the Card.
3. I understand it is my responsibility to pay all Diners Club monthly statements according to the stated terms. Failure to do so may result in either revocation of my Card privileges and/or other disciplinary actions, including termination of employment. I also understand my failure to pay the required amounts according to the stated terms could possibly jeopardize the participation of other Spelman employees in the Diners Club program.
4. Although there is no annual fee charged by Diners Club, I understand late fees and delinquency charges will be assessed on past due balances. I also understand and acknowledge that I alone am fully responsible for payment of these charges and the College will not pay these charges.
5. If my Card is cancelled or suspended for delinquency, I understand that I will not be eligible for a College travel advance to cover expenses that would otherwise be chargeable to the Card.
6. Although the Card is an individual liability Card, I agree to return the Card to the College immediately upon request, or upon termination of employment. Should there be any organizational change that causes my status or need for the Card to change, I also agree to return my Card, if requested, or arrange for a new one, if appropriate.
7. In the event it is necessary to cancel my Card (for any reason), I understand I am still required to pay the balance on the Card account in accordance with agreement terms.
8. If the Card is lost, stolen, or if my address changes, I agree to notify the Program Administrator in the Office of the Controller and Diners Club immediately.

Employee: _____ Date: _____
Employee Signature



CONTACT INFORMATION

In the event that a College employee is involved in an accident in a vehicle, owned, rented or leased by the College with the College's consent, the employee should immediately report the accident to the College's Vice President for Business and Financial Affairs and Treasurer or the Associate Vice President for Business and Financial Affairs as outlined in section 6.13. Contact information for these individual is as follows:

Robert D. Flanigan, Jr.

Vice President for Business and Financial Affairs and Treasurer

Phone: (404) 270-5072

Fax: (404) 270-5080

email: rflaniga@spelman.edu

or

April Austin

Controller

Phone: (404) 270-5153

Fax: (404) 270-5072

email: apрила@spelman.edu