



## Spelman College

### Expense Reimbursement Policies

April 3, 2006



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## **PHILOSOPHY AND REVIEW PROCEDURES**

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Spelman College (the College) has prepared this policy to provide broad guidelines for the reimbursement of business expenses. 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.

### **1.01 Guidelines**

- The intent of these policies is to establish a consistent basis for the action of employees.
- This policy is intended to evolve to meet changing requirements.

### **1.02 The purposes of the guidelines are:**

- 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. Individuals incurring similar expenses are to be reimbursed or not reimbursed consistently throughout the College.
- To be responsible and prudent in spending the College's or grantors' money. A reasonable approach is to spend the money as if it were one's own.
- To ensure proper documentation is maintained by the College to support both internal and grantor reimbursable expenditures and to ensure the documentation standards required by the IRS and other agencies are met.

**1.03** 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 for incurring the 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 this document in any way.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



## ABOUT THIS DOCUMENT

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- 2.01** 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. Expenses should generally be submitted no later than TWO WEEKS from the RETURN DATE to ensure that charges are billed and reported in a timely manner. If an employee has received 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 faculty member who approved the disbursement. If, after sixty (60) days, the expenses are still not reported, the employee's payroll check will automatically be reduced by the amount of all known expenses related to a specific trip, including advances and prepaid items. The IRS requires that any unspent travel advances be returned to the College in a timely manner.
- 2.02** This document describes expenditures that are reimbursable either through the expense reporting process or through accounts payable (check request). To qualify for reimbursement, expenditures must meet the criteria and the documentation standards set forth herein.
- 2.03** 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.
- 2.04** This document will be periodically updated. Employees should make certain they are applying the latest policies in effect when submitting their claims for reimbursement.



## DOCUMENTATION STANDARDS AND CLASSIFICATION OF EXPENSES

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- 3.01** The College requires all employees to submit their expense report within two weeks upon return from their trip. Compliance is the responsibility of each individual. The College acknowledges that there may be extreme circumstances when an employee's time and expense is not reported. Repeated noncompliance with the College's policy by an employee is subject to remedial actions, including dismissal. The Spelman College Travel Expense Report Form is in Appendix C of this document.
- 3.02** Reimbursable expenditures must be supported by documentation attached to the expense report. The documentation should be presented in an orderly fashion. The preferred method is to tape the receipts in chronological order to one or more sheets of standard 8-1/2 x 11 paper and to include explanations and cross references in the margins. Every receipt should be numbered and 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 trail from the receipted amounts to the amounts claimed on the expense report, or the amounts may not be reimbursed.
- 3.03** The Internal Revenue Code requires that reimbursable expenditures be supported by adequate 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 canceled 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 6.01-6.51 must be entered for each expense as appropriate.



## DOCUMENTATION STANDARDS AND CLASSIFICATION OF EXPENSES

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- 3.04** 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

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- 4.01** All travel must be preapproved in writing by the department's chairperson, Associate Provost or Provost and/or the appropriate Vice President. The Provost or appropriate Vice President must approve travel outside the continental United States.
- 4.02** 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.
- 4.03** Before traveling 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 meal preference changes.
- 4.04** The College utilizes 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.
- 4.05** 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 card so the College can reimburse the employee before payment is due on the card. Failure to pay the balance due on the card by the required due date will result in late fees and delinquency charges. The College will not reimburse such charges. College employees are responsible for the accurate use of their card.



## TRAVEL AGENCY ARRANGEMENTS

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### *Travel Reservation Process*

**4.06** 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. This preapproval should be documented in writing, and attached to the employee's expense report.
- 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 have approved the travel. This information will be reported to the College on the monthly reports it receives from the travel agency.
- 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 cost of the ticket. The employee should report the cost of the ticket on the employee's expense report.

**4.07** 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. Automobiles rented by those individuals working as consultants for the College will not be paid for directly by the College. Instead, the consultant should pay for the car rental and then bill the College for reimbursement.

**4.08** The employee can make hotel reservations individually or through the travel agency. They can be confirmed by the Diners Club Corporate Card, and paid for by the Diners Club Corporate Card. The College will not prepay hotel charges.



## TRAVEL ADVANCES

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- 5.01** 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.**
- 5.02** Travel advances will be issued to College employees traveling on College business. Travel advances will be made to travelers 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.
- 5.03** Employees are allowed only one outstanding travel advance at a time.
- 5.04** Upon returning from the trip, the employee must complete a Spelman College Travel Expense Report **within two weeks of the return date**, to document how the travel advance funds were utilized. Employees should refer to sections 2 and 3 to answer any questions regarding the documenting of expenses.
- 5.05** If a travel advance was received, the check stub should be included with the original receipts for expenses and attached to the expense report.
- 5.06** If funds are due to the employee, reimbursement will be issued once the expense report has been submitted and reviewed in accordance with Section 1.03.
- 5.07** If money from a travel advance is due to the College, the employee can return the funds to the College using either of the following methods:
- Cash can be deposited at the Cashiers' Office in Rockefeller 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 for the amount of funds due and attach the check to the expense report prior to submitting it to the Office of the Controller.



## REIMBURSEMENT TOPICS

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### *Airline Travel*

- 6.01** Domestic travel includes trips within the 50 states. International travel includes trips to Canada, Mexico, and all overseas trips.
- 6.02** 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 budget intended to be used to pay for such travel, and 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. The cost differential between coach class and business class fares can also not be included in federally funded indirect costs.
- 6.03** 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 90 days in advance of the travel date.
- 6.04** 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.
- 6.05** 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 was for personal reasons.
- 6.06** Employees should request airline reservations according to approximate necessary 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.
- 6.07** Employees should consider the use of alternate airports when the fare differential represents significant savings.
- 6.08** If an employee purchases a ticket using the Business Travel Account, they should treat these charges as Pre-paid Expenses on the Travel Expense Report (Line C).
- 6.09** 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.



## REIMBURSEMENT TOPICS

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### *Airline Travel (continued)*

- 6.10** 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 was used as transportation.*

- 6.11** 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. Automobiles rented by those individuals working as consultants for the College will not be paid for directly by the College. Instead, the consultant should pay for the car rental and then bill the College for reimbursement.
- 6.12** When an employee utilizes a vehicle owned, rented, or leased by the College with the College consent, the College's insurance carrier provides the primary liability insurance. 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 for Business and Financial Affairs. Please see Appendix F for the contact information for these individuals.
- 6.13** Vehicles up to an intermediate (midsize) class are customary for individual employees. The next size class may be rented when three or more people are traveling together.
- 6.14** 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 gas tank when returned back to the rental agency.
- 6.15** The entire car rental cost should be reported on the expense report on the day the vehicle was returned when completing the expense report. The car rental cost should not be reported on a daily basis.



## REIMBURSEMENT TOPICS

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### *Fax Expenses*

- 6.16 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*

- 6.17 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/cgi-bin/ncc>.

### *Hotels*

- 6.18 All hotel accommodations must be booked to ensure the most favorable negotiated rate. All hotel charges must be paid by the individual using cash or the Diners Club Corporate Card 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, such as save on the hotel but spend more on transportation. We recognize that the policy will not apply when 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 criteria outlined on the next page when making a decision regarding accommodations.



## REIMBURSEMENT TOPICS

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### *Hotels (continued)*

- 6.19** A single nonconcierge level room should be reserved. Suites are acceptable 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.
- 6.20** 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.
- 6.21** The following types of expenses are considered to be of a personal nature and will not be reimbursed:
- 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
- 6.22** An itemized hotel bill must be included with your 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 segregated into the appropriate category on the expense report.
- 6.23** 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 this expense.
- 6.24** 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 is selected.



## REIMBURSEMENT TOPICS

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### *Long-Distance Telephone*

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

### *Meals*

- 6.27** Employees may be reimbursed for meals under two circumstances:
- When traveling out of town
  - When conducting prescribed business activities
- 6.28** A receipt is *not* required for reimbursement of an individual’s meals.
- 6.29** 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.
- 6.30** 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 12:01a.m. to 12:00 midnight.
  - Seventy-five percent of the daily per diem is allowed for any partial days of travel away from home.
- Refer to Appendix A for per diem rates
- 6.31** Tips paid are considered a part of the cost of the meal, and are not separately reimbursable.
- 6.32** Meal reimbursement is not allowed for in-town travel.



## REIMBURSEMENT TOPICS

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### *Meals (continued)*

- 6.33** 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.
- 6.34** 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 will be waived when conducting business in a situation as described above.
- 6.35** 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.
- 6.36** 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*

- 6.37** 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*

- 6.38** Professional and industry conference fees are reimbursable only when approved in advance by the department's chairperson, Provost and/or the Vice President.
- 6.39** 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.

### *Rail Transportation*

- 6.40** 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.



## REIMBURSEMENT TOPICS

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### *Taxi and Car Service*

- 6.41** 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*

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

### *Tips*

- 6.43** 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*

- 6.44** Employees will be reimbursed for use of personal automobiles when the College requires such usage and the mileage in any single day exceeds their base mileage rate (normal commute distances). Mileage is not reimbursed when a vehicle owned by the College has been utilized. The mileage reimbursement rate is calculated as follows:
- Determine the total number of business-related miles traveled during the day, beginning and ending at your residence.
  - Subtract your base mileage amount (normal commuting distance) when making a round-trip between your residence and the College.
  - The difference is your allowable reimbursed miles that 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.
  - On occasions when individuals who normally use public transit are required to use their personal automobiles, they may be reimbursed for mileage, less normal public transit costs.



## REIMBURSEMENT TOPICS

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### *Transportation and Mileage Reimbursement (continued)*

An example of the mileage calculation is as follows:

Beginning odometer mileage	35,600
– Ending odometer mileage	35,743
Subtotal	143
– Normal commute	20
Allowable mileage to claim	123
Allowable mileage to claim	123
x Mileage rate *	.41
Expense claimed	\$50.43

\* *Note:* Mileage rate is determined by the federal standard for reimbursement. The mileage rate is \$0.41. This rate will be updated as appropriate.

- 6.45 Mileage amounts claimed and destination should be documented in the description box on the expense report.
- 6.46 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.
- 6.47 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.
- 6.48 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.
- 6.49 Mileage incurred while attending College-sponsored social events is not reimbursable.



## REIMBURSEMENT TOPICS

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### *Travel Incentives*

- 6.50** 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*

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

### *Immunizations/Vaccinations*

- 6.53** 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*

- 6.54** 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

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### *Special Arrangements*

- 6.55** 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.



## NONREIMBURSABLE EXPENSES

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**7.01** 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

**7.02** 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

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**8.01** 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 items
- 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	\$7	\$9	\$11	\$22
Lunch	\$7	\$9	\$11	\$22
Dinner	\$19	\$22	\$26	\$52
Incidentals	\$2	\$2	\$2	\$4
<b>Total</b>	<b>\$35</b>	<b>\$42</b>	<b>\$50</b>	<b>\$100</b>

### Applicable Rates for Selected Locations

<p><b>\$35</b></p> <p>All locations with the exception of those listed in the \$42 daily allowance rates.</p>	<p><b>\$42</b></p> <p>California Florida Illinois Massachusetts New York Pennsylvania Texas Washington, D.C.</p>	<p><b>\$50</b></p> <p>All international locations with the exception of those listed in the \$100 daily allowance rates</p>	<p><b>\$100</b></p> <p>International Only Canada France Germany Hong Kong Italy Ireland Japan Netherlands Norway Spain Switzerland United Kingdom</p>
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**OFFICIAL TRAVEL SERVICE INFORMATION**

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***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](http://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: Dana Simantel, Account Manager  
(770) 291-4348  
[dana.simantel@travelinc.com](mailto:dana.simantel@travelinc.com)

Linda Wood, Lead Agent on Spelman's Account  
(770) 291-4292  
[linda.wood@travelinc.com](mailto: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](http://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: (800) 366-2100

Key Contacts: Constantine Christodoulou, Account Manager  
(800) 225-4386, x. 18  
[cdc@wvtt.com](mailto:cdc@wvtt.com)

Stan Helmecki, Lead Agent on Spelman's Account  
(800) 225-4386, x. 13  
[stan@wvtt.com](mailto:stan@wvtt.com)





**SPELMAN COLLEGE TRAVEL EXPENSE REPORT FORM**

SPELMAN COLLEGE TRAVEL EXPENSE REPORT											
Name				Send Check To:							
Social Security Number											
Dept. Name and Phone Number											
Check all boxes that apply:				Mail <input type="checkbox"/>	Controller's Office Pickup (Employees Only) <input type="checkbox"/>			Spelman Employee <input type="checkbox"/>			
				Internal Mail <input type="checkbox"/>	Student <input type="checkbox"/>						
Week Ending:											
MEALS	Expense Categories			Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total Charges
	Per Diem - Full Day										
	Per Diem - Partial Day										
	Breakfast										
	Lunch										
	Dinner										
<b>Sub Total – Meals</b>										<b>\$0.00</b>	
TRAVEL	Airfare/Trainfare/Busfare										
	Car Rental (include gas)										
	Ground Transportation										
	Mileage (enter miles)										
	Parking / Tolls										
	Lodging										
	Telephone										
	Tips										
	Other										
<b>Sub Total – Travel</b>										<b>\$0.00</b>	
ADDITIONAL	Use categories from 'Travel' section above										
	<b>Sub Total – Additional</b>										<b>\$0.00</b>
CHARGE	Chart	Fund	Org.	Acct.	Description	Amount	A. Total Expenses			\$0.00	
	6						B. Travel Advance				
	6						C. Pre-paid Expenses				
	6						Balance Due Employee (A-B-C)				
	6						Balance Due Spelman (B-A+C)				
Amount charged to the dept. travel budget (must equal total trip expenses)							Total Trip Expenses			\$ -	
DETAILS	Date	City and State			Reason (Include Guest if Applicable)						
MILEAGE	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.						
Special Authorization Signature			Date		Controller Signature			Date			
*Attach Receipts											

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## 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, social security 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 for if you 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 (ex. 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 utilized to explain unusual expenses.
- 7 When calculating mileage, you should 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.





**For Organizations's Travel Manager Use:  
 Summary Account#**

**Diners Club Corporate Card Enrollment (Applicant Information)**

*First Name	Middle	*Last	Company Name	
*Home Address (No P.O. Box)			Position/Title	
*Home Address – 2 <sup>nd</sup> Line (No P.O. Box)			( ) - ( ) -	
*City	*State	*Zip	*Business Telephone	Home Telephone
Billing Address (If different than above)			- -	/ /
Billing Address – 2 <sup>nd</sup> Line			*Social Security Number	*Date of Birth
City	State	Zip	Mother's Maiden Name	
E-Mail Address				
To designate another person to manage your Account, indicate below.				
Name		Relationship		
Applicant's Diners Club Experience				
If present or former Cardmember, please give Account Number:				
If Applicant never has been a Cardmember, please check here: <input type="checkbox"/>				

\*Application cannot be processed without required information.

**Club Rewards Enrollment (Optional)**

**Yes!** I want to earn Club Rewards points whenever I charge to my Diners Club Corporate Card. Club Rewards points can be redeemed for miles on any airline, merchandise, and much more. I understand that the \$75 annual Club Rewards fee includes a no-fee Diners Club Personal Card, if I qualify. This will allow me to maximize my Club Rewards points through personal charges in addition to the points I will earn with my Diners Club Corporate Card. Billing statements will be sent to the home address listed above.

- Enroll me in Club Rewards and send me a no-fee Personal Diners Club Charge Card upon approval.
- Enroll me in Club Rewards Only

Print your full name as you want it on the new Personal Card

**Club Class Enrollment (Optional)**

You may enroll in the Club Cash Program with the approval of your Organization. With a Club Cash Account, cash for business expenses is as close as the nearest Automated Teller Machine (ATM). All you need is your Diners Club Corporate Card and your Personal Identification Number (PIN) to access cash at ATMs worldwide, 24 hours a day, seven days a week.

- By checking this box, I ask to be enrolled in the Club Cash Program.

Diners Club will choose your 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.

**Applicant Signature**

Applicant requests that he/she be issued a Diners Club Corporate Card and authorizes his/her Organization and Citibank USA, N.A., its service provider Citicorp Diners Club Inc. and their affiliates (collectively Diners Club) to exchange information concerning the Applicant, including whether a Diners Club Corporate Card was issued. Applicant authorizes Diners Club to obtain credit information concerning Applicant and to verify Applicant's identity. In consideration of the issuance to and use of Diners Club Corporate Card by Applicant, the applicant agrees to assume liability in accordance with the applicable Diners Club Corporate Card Program Card Account Agreement for all charges incurred by use of the Diners Club Corporate Card issued to Applicant. Information about Applicant and Applicant's Corporate Card account may also be transferred by Diners Club confidentially and internationally within Diners Club International and Diners Club franchisees.

If Applicant has requested a Personal Diners Club Charge Card, Applicant has read and agreed to Terms and Conditions on this form.

Federal Law requires Diner 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 Applicant's name, street address, date of birth, social security number and other identifying information, and Diners Club may ask for identifying documents from Applicant as well.

Applicant Signature (required if form is printed) \_\_\_\_\_ Date \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_

Your Signature on this Application Form or transmittal to your Travel Manager or Diners Club via electronic mail indicates that you have read this Application and agree to its

**Organization Information and Authorization (to be completed by Travel Manager)**

Name of Organization Requesting Card Issuance \_\_\_\_\_

Address of Organization \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Cardmembers will be assigned a daily and weekly cash advance limit in accordance with your Organization's agreement with Diners Club. If different limits are desired for this Applicant, please indicate this to the right. Diners Club must approve exception limits.

Field 1	Field 2	Field 3	Daily Limit	Weekly Limit
Field 1	Field 2	Field 3	Field 4	Field 5

Management Authorization Name(s) and Title(s) \_\_\_\_\_

Authorization Signature(s) (required if form is printed) \_\_\_\_\_ Date (for Diners Club use only) \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_ Processed By (for Diners Club use only) \_\_\_\_\_





**Corporate Card System**

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

**Club Rewards Program**

Insurance premiums, Club Cash® account transactions, and certain other fees and transactions are not eligible for points. Certain terms and conditions apply. Benefits and rewards are subject to availability and may be changed or discontinued without notice. Your Organization must approve participation and you must be enrolled and a current Cardmember in good standing to earn and redeem points. Frequent flyer miles must be redeemed in 2,000 point increments. No-fee Personal Card offer is contingent upon Cardmember enrollment in Club Rewards on Corporate Card. Diners Club reserves the right to change Club Rewards features and/or program fees at any time. Your annual fee may vary by Organizations. Consult your Card Coordinator for more information.

**Personal Card Terms and Conditions**

The following are important terms and conditions you should know before applying. The complete terms and conditions will be provided when your Card is issued. Please send no money now. You will be billed later for the Annual Fee. The annual fee of \$95 (and \$35 for each additional Card if requested) is nonrefundable.

<p><b>Annual Fees</b>                  \$95 for Primary Cardholder                  \$35 for each Additional Cardmember</p>	<p><b>Payment Terms</b>                  All charges made on this charge card are due and payable when you receive your periodic statement</p>
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Transaction fee for each Club Cash® Advance:<sup>1</sup> The greater of \$4.00 or 4% of each Club Cash Advance

Late payment fee for Diners Club Charges: 2-1/2% per month on the unpaid portion of the past due balance if more than \$130 is shown as past due on two consecutive billing statements (approximately 60 days past due) and a \$30 charge.

Late payment fee for Club Cash Advances: 2-1/2% per month on the unpaid portion of the past due balance if more than \$40 is shown as past due on two consecutive billing statements (approximately 60 days past due).

By submitting this Membership Form, Applicant authorizes Citibank USA, N.A. (“we” or “us”) the issuer of the Diners Club Card and its affiliates to investigate, verify and exchange information regarding your creditworthiness and to verify your identity. Applicant must currently be at least 18 years of age and in good standing with all Citicorp accounts in order to be approved for the Diners Club Card. Consumer reports will be requested in connection with the processing of this Membership Form and subsequently in connection with any update, renewal, or extension of credit. Upon request, Applicants will be informed of the names and addresses of any consumer reporting agencies, which have provided such reports. You understand that your Diners Club Card Account may not be issued to you if the information on this form is not complete, accurate or verifiable. You understand that you must have a minimum verifiable gross household income of \$25,000 per year or net household income of \$20,000 per year.

If you do not wish to receive direct mail or telemarketing offers, please write to the address below and include your name, address, and social security number:

Citibank USA, N.A.  
 c/o Citicorp Credit Services, Inc.  
 P.O. Box 6020  
 Hagerstown, MD 21741-6020

Applicant agrees that use of any Card issued as a result of this Membership Form will be governed by the Agreement provided at the time the Card is issued. Only the Primary Cardmember is eligible for Club Rewards points, but points accrue for all qualified spending including any from additional Cards on the Account.

Applicant also agrees that any disputes will be subject to binding arbitration, if either you or we elect arbitration (except for individual suits in small claims court). In arbitration, there is no judge and no jury, and there will be no class actions or other representative proceedings.

Charges incurred in a foreign currency will be converted into U.S. Dollars at the conversion rate in effect on the day the charge was processed, plus 2% of the converted amount. Charges converted by common carriers, such as airlines, will be billed at the rates the carriers use for conversion, plus 2% of the converted amount.

1. Your annual fee of \$0 for the Primary Cardmember will apply as long as you maintain your current Diners Club Corporate Card Account with Club Rewards in good standing.



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

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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, meaning that 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*



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## CONTACT INFORMATION

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As outlined in section 6.12, 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. Contact information for these individuals is as follows:

**Robert D. Flanigan, Jr.**  
Vice President for Business and  
Financial Affairs and Treasurer  
Phone: (404) 270-5072  
Fax: (404) 270-5080  
e-mail: [rflaniga@spelman.edu](mailto:rflaniga@spelman.edu)

or

**John E. Cunningham, Jr.**  
Associate Vice President for Business  
and Financial Affairs  
Phone: (404) 270-5074  
Fax: (404) 270-5080  
e-mail: [jcunning@spelman.edu](mailto:jcunning@spelman.edu)

