

**TULANE UNIVERSITY
POLICY ON SUPPORTING DOCUMENTATION FOR REIMBURSEMENT OF EXPENSES**

RESPONSIBLE UNIVERSITY OFFICIAL:	SENIOR VICE PRESIDENT FOR OPERATIONS AND CHIEF OPERATING OFFICER
RESPONSIBLE OFFICE:	CONTROLLER'S OFFICE
COORDINATING DEPARTMENTS:	ACCOUNTS PAYABLE, ACCOUNTING, FINANCIAL SERVICES, GRANTS AND CONTRACTS ACCOUNTING, OFFICE OF RESEARCH ADMINISTRATION
ISSUE DATE:	January 18, 2017
REVISION DATE:	
EFFECTIVE DATE:	January 18, 2017
WHO NEEDS TO KNOW THIS POLICY:	ALL UNIVERSITY DEPARTMENTS

Purpose of the Policy

This policy provides guidelines and responsibilities for documenting all expenditures incurred on behalf of Tulane University. The university pays or reimburses expenses that have appropriate documentation that includes all essential elements.

Policy Statements

Original itemized vendor receipts, photos of those receipts or invoices must be attached to all payment or reimbursement requests. Receipt or invoice essential elements must include:

- Vendor name and address
- Date(s) of charge/service
- Amount
- Description of each charge/service

To be an invoice, the document should have the word "invoice," a unique invoice number and date. Other documents, such as packing slips, quotes, and statements are not invoices and generally cannot be the only supporting documentation. While packing slips can be used to prove "delivery" the university does not generally base payments to vendors based on packing slips, quotes or statements. In addition to the vendor documentation, the employee must document the business purpose of the expense unless it is evident from the vendor documentation.

Generally, the university requires a payment confirmation to prove air travel, e-receipts through Concur are acceptable. Travel can otherwise be proved but these documents provide the best evidence.

The university requires that itemized hotel or other housing related invoices be submitted with expense reports, e-receipts through Concur are acceptable.

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The university requires that detailed restaurant or meal receipts be submitted with expense reports. Credit card payment documents are sufficient if the essential elements as described previously are included.

If payments are being made on the basis of progress against a contractual amount, it is expected that the reviewer will not approve an invoice for payment unless he/she has obtained a satisfactory understanding that the work has been completed and accepted. Specialists such as architects, construction managers, etc. may be necessary to provide the assurance.

Travel, business meetings or entertainment require additional information, regardless of the reimbursement method. The additional elements include business purpose, name of attendees and business relationship of attendees. The staff and faculty handbooks support the use of per diem arrangements for out of town travelers but employees still have to “prove” the expenses. Expenses can be proved by providing documentation like hotel bills, itineraries, etc. See the attached worksheet that provides basis for providing proof in lieu of receipts.

Mileage is reimbursed at the federal rates in effect at the time the expenses are incurred or at alternative rates required by contractual arrangements. Concur has the ability to calculate mileage using Google maps and should be used.

If an itemized paid receipt is not available and the amount is over \$75, it is expected that a missing receipt affidavit will be completed and filed with the expense report. For IRS compliance, individuals must submit original itemized receipts for reimbursement. A missing receipt affidavit (MRA) should be submitted in lieu of missing receipts excluding Lodging, Airfare, Travel Meals, and Rental Cars. Federal Meal per diem rates must be used for all travel meals claimed on this report in lieu of the MRA for missing travel meal receipts. Once the copy of the receipt is obtained the receipt can be uploaded to the expense report and the MRA can be deleted from the report. Essential business elements (Who, What, When and Where) must be included in the comment section of the transaction. The MRA is to be used as an exception and not the rule.

If gift cards are used as patient study incentives or for similar reasons, it is understood that it is incumbent on the department to maintain appropriate control over these items and that the documentation be provided or maintained

All employee reimbursements or advances must comply with the Internal Revenue Service Accountable Plan requirements. Compliance allows the university to exclude the reimbursement from an employee’s taxable earnings; protect the tax-exempt status and minimize the risk for penalties and fines levied on those who benefit from or authorize purchases that might provide private benefit. Refer to IRS publication 463 for further details.

Applicability

This policy applies to all individuals making purchases or commitments on behalf of the university. Employees consistently not providing proper supporting documentation may face administrative disciplinary action including termination of employment and be held personally liable for any costs incurred. A purchase involving university funds for private benefit could also result in fines and penalties imposed by the Internal Revenue Service on employees who benefit, authorize and/or approve such purchases.

**TULANE UNIVERSITY
EXPENSE REIMBURSEMENT EXCEPTION PROCESSING**

Tulane University Expense Exception Processing Form.

What to do if receipts aren't available	
INADEQUATE SUBSTANTIATION OF ESSENTIAL EXPENSE ELEMENTS	POSSIBLE RECEIPT ALTERNATIVES
I am <u>unable</u> to provide a receipt proving the essential element(s) of an expense type meeting the conditions below: Check all that apply.	
<input type="checkbox"/> The expense type is meals, or meals and incidentals.	Claim federal per diems rather than actual costs. No receipt is necessary if you can identify the essential elements.
<input type="checkbox"/> The expense type is not lodging/airfare and the cost/amount is less than \$75. These will include tips, entertainment meals and other minor costs	No receipt is necessary if you can identify the essential elements.
<input type="checkbox"/> The expense type is transportation (and under \$75) and a receipt was not readily available from the supplier/vendor (such as taxi, etc.)	No receipt is necessary if you can identify the essential elements.
2A. I am <u>unable</u> to provide a receipt proving the essential element(s) below for an expense type that does not meet the conditions listed in (1): Check all that apply.	
<input type="checkbox"/> Amount/Cost	Other direct evidence may be substituted.
<input type="checkbox"/> Name of the Vendor/Supplier	Other direct evidence may be substituted.
<input type="checkbox"/> Place/Address	Other direct evidence may be substituted.
<input type="checkbox"/> Time/Date(s)	Other direct evidence may be substituted.
<input type="checkbox"/> Number of Attendees	Other direct evidence may be substituted.
<input type="checkbox"/> Business Purpose	Circumstantial evidence may be substituted.
<input type="checkbox"/> Business Relationship of Attendees	Circumstantial evid can be added

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<p>2B. I am able to provide other direct or circumstantial proof of the essential element(s) of the expense type to supplement inadequate receipts: Check all that apply.</p>		
	Other direct evidence	Written statements from you and other witnesses or guests setting forth specific details of the elements can supplement incomplete receipts.
	Circumstantial evidence	A written statement from you setting forth specific details of the element may supplement incomplete receipts if the element is clear from the surrounding circumstances, such as the nature of your work or job position. The degree of proof varies according to the circumstances in each case.
<p>3. Exceptional circumstances exist as described below preventing use of the receipt alternatives listed in (1) – (2): Check any that apply.</p>		
	No receipt was available from or provided by the supplier/vendor because of the nature of the situation in which an expense was made.	Complete missing receipt affidavit (MRA) or claim per diem for travel meals.
	The receipt was destroyed and cannot be replaced due to reasons beyond my control such as a flood, fire, hurricane or other casualty.	Complete missing receipt affidavit (MRA) or claim per diem for travel meals.

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<p>4. I am unable to prove the essential element(s) of the expense type by any of the means described in (1) – (3) yet I spent out of pocket funds or incurred T&E credit charges on behalf of Tulane University. Check all that apply.</p>		
	<p>The expense was authorized in advance by a Purchase Approver but I lost the receipts and/or did not file my Expense Report timely for reasons I can explain and justify.</p>	<p>If the Purchase Approver certifies these circumstances, you may be reimbursed as income included in your W-2 wages.</p>
	<p>The expense was not authorized in advance by a Purchase Approver.</p>	<p>You are liable for these costs because they were not incurred consistent with Tulane purchase or payment policies.</p>