**TULANE UNIVERSITY**

**TIMELINESS OF SUBMISSION**

**EXPENSE EXCEPTION FORM**

**UNIVERSITY POLICY:**

1. **Employee/Traveler - The University conducts an “accountable plan” for purposes of reimbursing its employees. The IRS accepts the University’s plan as long as certain conditions are met. One critical condition is timeliness of accounting. The accounting is complete when the report is submitted and the approval process is complete. Policy indicates that reports will be timely if submitted by the employee within 45 days and no longer than 60 days of the expenditure date or last expenditure date for a trip of multiple day duration. If submitted over 45 days the report requires that an Expense Exception Form be completed and attached detailing the reason for late submission. This policy applies to out of pocket expenses as well as T&E card expenses. Penalties for late submission can be denial of out of pocket expense reimbursement or expenses can be reported as taxable wages. Continued non-compliance of the timeliness of submission policy for T&E cardholders could result in the suspension and or cancellation of the T&E card.**
2. **Employee/Departmental T&E cardholder – Departmental T&E card transactions are subject to the same penalties as stated in point A above. Departmental T&E cardholders should be submitting a departmental expense report on a monthly basis. Advance airfare and hotel T&E card transactions should be assigned to a report for the month the airfare or hotel will be used and not submitted until the end of that future month. If the T&E departmental cardholder submits the monthly expense report over 45 days but no longer than 60 days past the end of the month that the report was due an Expense Exception Form must be completed and attached to the expense report detailing the reason for late submission. Continued non-compliance of the timeliness of submission policy for T&E cardholders could result in the suspension and or cancellation of the T&E card.**

**I spent out of pocket funds and or incurred T&E credit charges on behalf of Tulane University but did not file my expense report timely for the following reason(s):**

**Signed by employee \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Dated \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**