

GEORGETOWN UNIVERSITY



FINANCIAL AFFAIRS MANUAL

Issuing Department Financial Affairs	Topic Employee Reimbursement Policy	Policy # FA112B-12	
New	Revised 09-19-2002; 04-22-04; 10-20-2004; 09-30- 2008; 11-2009, 7-2011	Supersedes Policy “New Reimbursement Policies and Procedures Effective July 1, 1995” and Payments for Other Than Personal Services	Effective Date 07/01/02

See policy FA162, Gift Policy, for reimbursement for Staff Parties and Gifts to Employees

112.01 POLICY This policy covers non-taxable reimbursements to University employees through Payroll Services and Accounts Payable. Also refer to the Expense Voucher Policy (**FA 112D-09**).

112.02 STATEMENT When requesting reimbursement for business expenses, such as business lunches or entertainment, provide original receipts (i.e.: restaurant checks, charge slips, or cancelled checks¹) as supporting documentation. The “Purpose of Expenditure” section of the Employee Reimbursement Form <http://financialaffairs.georgetown.edu/forms/forms.html> and when used, the Expense Voucher Form must contain a precise explanation of the activity and its purpose. The explanation should establish that the activity was being held in the interest of the University and include the names, dates, and affiliations of persons present. General phrases such as “Entertainment Expense” and Business Lunch” are not adequate explanations and will be questioned and possibly returned, delaying processing.

To be in compliance with IRS Publication 463, the employee must adequately account for expenses within 60 days after the expense was paid or incurred. The paperwork for individuals that submit payments after the 60-day period on a repeat basis will be forwarded to the campus CFO and Internal Audit for review.

If circumstances are such that receipts cannot be obtained (i.e.: the sharing of the cost for a business meal by participants), a memo or notation regarding these circumstances must be provided by the employee or Non- University recipient and approved by the supervisor and the Campus Budget Officer, indicating that the non-receipted expenditures were reviewed for reasonableness and authorized.

¹ With “Check 21” regulations, cancelled checks may not be available. If a cancelled check is not available, an electronic copy may be printed and submitted.

112.3 **APPLICABILITY:** This policy requires compliance by all authorized individuals within the University with authority to approve non-personnel reimbursements.

112.4 **PURPOSE** To provide supplemental information to assist department personnel in the processing of reimbursements and understanding tax implications where appropriate, for payments. Internal and external auditors review payments on a regular basis to ensure that reimbursements are in compliance with established policy and regulations.

112.5 ADMINISTRATION

A. BUSINESS RELATED TRAVEL EXPENDITURES

Refer to the companion policy, FA112A for detailed information regarding reimbursement to employees and non- University persons for approved travel expenses.

B. BUSINESS FUNCTIONS AND ENTERTAINMENT EXPENDITURES

1. For all activities, alcohol must be recorded as a separate expense, using account code 73230, 73330, 73430, or 73530 "Liquor Purchases--Entertainment."
2. Charging alcohol expenses to government-funded (RX) activities is prohibited.
3. A business travel or entertainment meal where a spouse accompanies a staff member is not reimbursable. If it can be established that the spouse is attending on behalf of the University, the meal can be reimbursed with approval by the campus budget officer.
4. Entertainment expenses should be closely monitored and approved by the appropriate department head as directed by the relevant fiscal officer.
5. Reimbursements for business expenses must include the place or description of the event and the individuals attending the function as well as their relationship to the University.

C. CONFERENCES, PROFESSIONAL DEVELOPMENT SEMINARS, UNIVERSITY PAYMENT OF CLUB MEMBERSHIPS AND PUBLICATIONS

1. Campuses and other components of the University may continue to implement their own policies with regard to these items.
2. Club memberships and association dues for personal use is not allowed.
3. Employees should be aware that University payment of club memberships might be treated and reported as compensation under relevant Internal Revenue Service (IRS) regulations.
4. Memberships must be for University business. Membership documentation must be retained in the department supporting the purpose of the membership in accordance with relevant record retention policies.

D. USE OF UNIVERSITY FUNDS FOR DONATIONS TO OTHER ORGANIZATIONS

1. For the purposes of this policy "**Donations and Contributions**" are defined as money or property given to another party for less than full value in return, either now or in the future. The value of the item given in excess of the value received is the amount of the donation or contribution. Accounts Payable processes authorized payments in this category. **Reimbursements to staff for donations paid with personal funds will not be processed.**
2. Donations from University funds to charitable or other organizations outside the University or to other departments within the University must be approved by the area Dean, Vice President, or Chief Financial Officer of the department making the donation. Written approval should be obtained prior to making the donation and should accompany the request for payment. The donation must be made in the name of the University or the department on an Expense Voucher submitted to Accounts Payable.
3. **Donations to any political campaign or party affiliation are strictly prohibited from any University fund source.**
4. Donations to organizations outside Georgetown University should be processed on an Expense Voucher and submitted to Accounts Payable. Written approval of the respective Campus Financial Officer is required before processing. Donations to organizations within the University must be processed on a Journal Voucher. No checks will be issued in the name of Georgetown University for organizations within the University.
5. Donations to other organizations at University expense must be separately recorded under the account code 74808, "Donations and Contributions."
6. **Donations are not permitted using the University Procurement Card.**

E. OTHER-

1. Parking – Daily parking of personal vehicles by employees at their place of employment (on- or off-campus) is considered a personal expense and is not reimbursable. This does not include parking incurred while traveling on University business.
2. Parking and Traffic Violations – Parking tickets and similar fines or penalties levied against an employee while conducting University business in a University-owned vehicle (e.g.: a maintenance truck or bus) are reimbursed only if written explanation is provided that substantiates that the incurrence of the fine or penalty was unavoidable. The employee's Dean or Vice President must approve the statement. It is recommended that tickets and fines be paid promptly by departments to the appropriate jurisdiction to avoid further penalties and interest. Tickets for traffic violations (other than parking) levied against an employee while using either a Georgetown or personal vehicle are not reimbursable.

3. Snacks and drinks from mini-bars: Refer to campus policy.
4. In-room movies while on travel are not allowable.

F. EXCEPTIONS

Where unusual or unforeseen circumstances warrant, exceptions to current policies and procedures may be granted in writing by the Chief Finance Officer, or his or her designee, for the relevant campus, or the Vice President for the relevant central administration area. Said written approval of the relevant campus CFO or Vice President must accompany any documentation supporting the reimbursement or request.

G. QUESTIONS

Questions concerning the processing of employee reimbursement requests should be directed to the Payroll Services office at 687-4175. Questions concerning applications for University Procurement Cards should be directed to the Procard Team at 687- 0106.

112.6 RESPONSIBILITY

The responsibility rests with each individual empowered by the University to purchase goods and services within the University. It is the responsibility of departmental managers to enforce the policy within the department and chief financial officers (CFOs) or his or her designee to enforce within the division.

112.7 ENFORCEMENT AND RELATED POLICIES

The policy is enforced by the campuses' Chief Financial Officers and Internal Audit. Additional reviews may be conducted by the University's financial auditors, A-133 auditors, or agency specific auditors.

Signature Authorization Form

<http://financialaffairs.georgetown.edu/policytc.html>

Expense Voucher Policy

<http://financialaffairs.georgetown.edu/forms/forms.html>

IRS Publication 463

<http://www.irs.gov/publications/p463/>

Record Retention Policy

<http://financialaffairs.georgetown.edu/policytc.html>

112.8 POLICY REVIEW CYCLE: The policy is to be reviewed annually.

112.9 POLICY APPROVAL: Associate Vice President, Administrative Services