



DIOCESE OF ROCKVILLE CENTRE

FINANCE

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Travel and Expense Reimbursement Policy

Pastoral Center

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Table of Contents

Statement of Purpose & Responsibilities.....	2
Documentation.....	2
Approvals.....	3
Cash Advances.....	3
Pre-Approval for Travel.....	3-4
Airfare.....	4
Lodging.....	4
Rental Cars.....	4
Meals.....	5
Personal Vehicles & Mileage Reimbursement.....	5-6
Credit Cards.....	6
Reimbursable Expenses.....	6-7
Policy Exceptions.....	7

Travel and Expense Reimbursement Policy

Statement of Purpose and Responsibilities

This policy is applicable to all employees of the Pastoral Center of the Diocese of Rockville Centre (“DRVC”), including full-time, part-time, permanent and temporary employees. This policy governs the reimbursement of certain travel and other business-related expenses incurred during the conduct of DRVC business, as well as the issuance and use of Corporate credit cards.

It is the DRVC’s policy to reimburse employees for ordinary, necessary and reasonable expenses when they are business related and can be substantiated. Employees are expected to exercise prudent business judgment regarding expenses covered by this policy. Supervisors are expected to ensure that all employee business expenses are approved prior to committing DRVC funds. Reimbursement of certain expenses may also require the *prior written approval* of the DRVC’s Chief Financial Officer (“CFO”) or designee when deemed necessary by the Department of Finance.

This policy is subject to modification or revision in part or in its entirety to reflect changes in conditions subsequent to the effective date of this policy.

Documentation

Requests for reimbursement of business expenses must be submitted through Microix with the appropriate expense documentation attached. Each expense should be separately identified. Applicable forms shall be dated and signed by the employee.

Original receipts are expected for all expenses in excess of \$25 submitted for reimbursement with the exception of tips, when appropriate and reasonable.

The DRVC complies with IRS regulations, which require that all business expenses be substantiated with adequate records. This substantiation must include information relating to:

- (1) the amount of the expenditure;
- (2) the time and place of the expenditure;
- (3) the business purpose of the expenditure; and
- (4) the names and the business relationships of individuals other than the employee for whom the expenditures were made

Requests for reimbursement lacking complete information will be returned to the requesting employee.

Reimbursement requests should be promptly submitted and no more than forty-five (45) days after the expense.

Approvals

Expense reimbursement requests, together with required documentation, must be submitted to the appropriate Department Head (or person or department with equivalent authority) or designee for review and approval through Microix. The CFO or designee may approve expense reimbursement requests in the absence of the Department Head or designee.

Supervisors approving expense reimbursement requests in Microix are responsible for ensuring that the expenses reported are proper and reimbursable under this policy, has the required documentation and the expenses are reasonable and necessary.

Cash Advances

On occasions when employees require an advance for expenses to be incurred in connection with diocesan business, a cash advance may be granted on a very limited basis. An employee seeking a cash advance will submit a request for approval prior to an approved trip and/or event. As with all expenditures, cash advances will be approved by the supervising Department Head (or person or department with equivalent authority).

An accounting for the advance must be submitted to the Finance Office within thirty (30) days of the advance and all unspent funds returned within that timeframe. Alternatively, the cash advance must be included and reconciled on the Microix expense reimbursement request submitted at the conclusion of the trip and/or event.

Pre-Approval for Travel

Travel Authorization Requests should be completed and submitted at least one month before the attendance of Diocesan personnel at any national, regional or statewide convention, conference or meeting.

(**Note:** Use of a Travel Authorization Request is *not* required for travel involved in the normal, day-to-day, course of business. It is specifically intended for conferences and seminars, etc.)

Information provided on each request should:

- approximate the overall Departmental cost to DRVC before any reimbursements for Diocesan personnel in attendance
- include meal expenses that coincide with DRVC reimbursement standards (see below) when the request involves overnight conferences or conventions
- include amounts reimbursable or paid from other sources and the name of the source of funding, when applicable

Approvals at the bottom of the request forms serve the following purposes:

- Department Head – to initiate the request and verify the accuracy and reasonableness of the form
- Funds Available – Finance to verify the availability of funds within the budget line requested
- Chief Financial Officer – to approve the specific commitment of Diocesan funds *prior to travel*

No commitment (e.g. non-refundable registration, airfare or hotel costs) should be made prior to receipt of an approved Travel Authorization Request. The approved Travel Authorization Request should be included with other required documentation when requesting reimbursement at the conclusion of the trip and/or event.

Airfare

All employees are encouraged to search for the lowest available restricted but changeable fare, rather than the fully refundable fare. Personal frequent flyer credits may be used to upgrade travel class; however, no reimbursement will be made and no contribution will be recorded on behalf of the employee for the business use of frequent flyer credits.

The cost of cancelling and/or rebooking of flights is not reimbursable, unless it can be shown that it was necessary or required for legitimate business reasons (such as a changed meeting date). As a result, employees are expected to exercise sound judgment when evaluating the applicable penalties/restrictions versus the available cost savings. Employees must pay for all personal flights (including spousal/family travel), even if such flights are incorporated into a flight schedule that serves business purposes.

Lodging

Prudent judgment should be used when selecting a hotel or motel. For all lodging expenditures, itemized hotel receipts must be submitted; credit card charge slips do not represent adequate supporting documentation.

The DRVC will not reimburse an employee for separate travel costs associated with his/her spouse. However, the cost of a shared hotel room need not be allocated between an employee and his/her spouse for purposes of this policy.

No lodging expense is authorized for trips under 60 miles (120 miles round trip) unless there is a compelling business reason and the employee receives pre-approval from his/her supervisor. The 60 mile distance is defined as 60 miles in excess of the employee's normal commute.

Rental Cars

Automobile rentals when on out of town travel should be limited to situations where other means of transportation are not practical, economical or available and in emergencies. For local travel, the employee is expected to use his/her own automobile or public transportation. Employees who rent vehicles for business purposes are expected to rent the least expensive vehicle available and appropriate to the business use.

Employees are required to accept "Loss Damage Waiver" coverage so that any damage to the rental car is covered with no deductible. Employees driving rental cars for business purposes will have liability coverage under the DRVC's business liability policy.

The renter of the vehicle is responsible for all parking fines and moving violation tickets.

Meals

The cost of meals is only reimbursable in the following circumstances:

- an individual is travelling out of town on diocesan business
- an individual is attending an all-day seminar and lunch is not included as part of the cost of the seminar, or
- a meal occurs in the context of a business meeting (which is necessary to conduct diocesan business)

Internal Revenue Service regulations require specific details for business meal expenses. These details are listed below and must be included with the T&E submission:

- Dollar amount
- Date
- Name and location of establishment
- Place and nature of entertainment
- Business scope or purpose
- Names, titles and business relationships of all persons attending

The DRVC will reimburse employees for business meal expenses actually incurred provided such expenses are reasonable and supported by valid receipts showing proof of payment.

Personal Vehicles and Mileage Reimbursement

At times employees may be required to use their personal car for business purposes. Reimbursement for the operating expenses of the car will be calculated by multiplying the number of miles traveled by the most recent Standard Mileage Rate published by the IRS and communicated to DRVC employees by the Controller.

Mileage will be reimbursed at the current Internal Revenue Service business standard mileage rate.

The business mileage rate covers all costs of operating the vehicle including gasoline, oil, insurance and repairs. Other expenses such as tolls and parking fees are not included in the business mileage rate and are reimbursed separately when substantiated by receipts.

Business mileage expenses are incurred when an employee drives for business-related purposes beyond one's normal round-trip commute between the regular place of work and home. These expenses are distinct from travel expenses, which are defined as business-related travel beyond a 60-mile radius from the Diocesan office in which they are working.

Commuting expenses are defined as the costs of commuting between home and the regular place of work, and do not count as business mileage expenses. Mileage will be reimbursed for the full round-trip distance between the employee's work site and the location of the business function being attended when the employee departs from the work site. If employees depart from or return to their home instead of their work site, only the miles in excess of the normal daily commute can be claimed as an expense. To reiterate, only business mileage driven above and beyond one's normal commute distance between home and applicable Diocesan office is reimbursable.

Mileage amounts must be verifiable through the use of commercially available websites (ex. Mapquest, Google Maps) and a print out of website directions showing the mileage travelled should accompany all requests for reimbursement.

The owner/driver of the vehicle is responsible for all parking fines and moving violation tickets.

Credit Cards

In select instances, credit cards issued in the name of the DRVC may be provided, at the CFO or designee's discretion, to employees with a legitimate business purpose. Employees requesting a credit card shall submit a written request to the CFO or designee, setting forth the necessity for the credit card. DRVC-issued credit cards shall not be used for personal expenses.

Employees shall process credit card bills promptly and return them to the Finance Department a minimum of seven (7) business days prior to the payment due date so as to avoid late fees and interest charges. Employees may be responsible for any late fees and/or interest charges resulting from late submission of a credit card bill.

Summary

Reimbursable Expenses

The following are reimbursable expenses, as long as they are in compliance with the applicable provisions of this policy, and are for business purposes:

- Hotel or motel charges and related tips
- Airfare, train fare, bus fare, taxicabs, and related tips for taxicabs, usually 15% and no more than 20%
- Uber and other ride share services
- Meals, including tips usually 15% and no more than 20%
- Charges for internet connectivity at the hotel or motel
- Car rental expenses
- Personal mileage, if using own vehicle beyond normal commute
- Toll and parking charges
- Conference and convention fees
- Business center costs (i.e., copying, faxing, etc.)
- Continuing education and professional license fees when applicable to the employee's job function and approved by a Department Director
- Other reasonable and necessary business expenses, not specifically excluded by the section below
- Up to \$500 for retreats (for priests only)
- Up to \$750 for education (for priests only)

The following expenses are generally **not** reimbursable:

- Airline club dues

- First class airfare
- In-flight movies/refreshments
- Hotel room movies and other forms of personal entertainment
- Health club dues
- Traffic fines
- Tips in excess of 20% and/or tips in addition to pre-applied gratuity
- Luggage, briefcases and/or other travel items, unless approved by the Department Director
- Alcohol, unless consumed during legitimate business-related entertainment activities
- Meals not in accordance with policy guidelines
- Parties and/or gifts for DRVC employees (There is an exception for a business meal that is approved in advance by the relevant Department Director for a retiring employee.)
- Parties and/or gifts for vendors
- Gifts and/or donations to charities
- Reimbursement for personal miles in excess of the cost of airfare to the same destination
- Memberships in clubs and/or organizations unless approved by the Department Director
- Bereavement expenses for flowers, etc., unless approved in advance by the Department Director and/or the CFO

No policy can anticipate every situation that might give rise to legitimate business expenses. Reasonable and necessary expenses, which are not listed above, may be incurred. Each employee and supervisor must use his/her best professional judgment in determining if an unlisted expense is reimbursable under this policy.

Policy Exceptions

Generally, any exception to this policy must have the written approval of the employee's supervisor and the CFO or designee. Requests for exception should document extenuating circumstances and/or proposed overall savings to the DRVC.