

Diocese of Memphis Travel Policy

1) Purpose:

This document ensures that employee travel is consistent with the business objectives of the Diocese of Memphis. It also ensures fair and equitable treatment of employees by defining procedures for authorized business travel and guidelines for expense reimbursement.

2) Overview:

A critical balance must be sought when requesting travel. The Diocese must balance its need for cost effectiveness and the employee's need for quality services and support. Employee travel should be via the lowest cost alternative, consistent with good business practices. Neither luxury, nor sub-standard modes of transportation and accommodations should be used.

Employee travel and the expenses associated with it, will be authorized only in circumstances which are clearly consistent with the mission of the Diocese. It will be the responsibility of each department manager/superintendent to ensure that all employee travel meets this objective and that reimbursement is made only for actual, reasonable business expenses in connection with authorized travel as defined in this document. Expense reports, documenting incurred expenses, must be submitted in a timely manner.

All travel must be requested using the official company "**Purchase Requisition or Travel Estimate**" (hereafter referred to as a **T/E.**), signed by the appropriate department manager/superintendent and approved by the Chief Operating Officer. The travel guidelines in The Catholic Diocese of Memphis Purchasing and Travel Guidelines are incorporated into this policy statement.

3) Implementation & Responsibility:

Managers Responsibility:

1. Managers should know current travel policy and inform their departmental staff of company policy and procedures.
2. Determine if travel is really necessary to achieve goal.
3. Approve expenses in accordance with policy.

Employee's Responsibility:

1. Incur only expenses that are consistent with the business needs, and exercise care in determining appropriate expenditures
2. Submit expense reports as outlined in the expense section on this policy, on a timely basis (within 60 days).

4) Travel Authorization & Approval:

Upon determination that a trip is necessary, a "Travel Estimate" (T/E) form must be filled out and signed by department manager/superintendent and sent to the Chief Operating Officer for approval.

5) Personal Auto Reimbursement:

1. Employees are only authorized to use his/her automobile if they have both a valid drivers license and current comprehensive auto insurance, including liability. If not, the employee is not authorized to travel for the company.

2. When an employee uses his/her personal automobile on approved company business, the Diocese will pay \$.40 cents per mile. It will also reimburse all actual auto tolls and parking fees, with a receipt.

3. Mileage from employee's home to regular assigned work location is not a reimbursable expense. However, if the employee goes directly from home to another work assignment other than the regular work location, and the distance to the work assignment is greater than the distance to the regular work location, the employee can expense the difference.

4. In order to receive reimbursement for mileage, the employee must complete an expense report specifying purpose of trip, start and finish odometer reading (or a Google-type driving directions), destination, and time of trip.

5. If the Diocese does not have an accountable reimbursement plan, the IRS requires that the reimbursement be reported as taxable income to the employee. For that reason and because good business practices dictate, employees must substantiate incurred expenses.

6. The employee assumes the responsibility for all parking and traffic fines.

6) Lodging:

All diocesan authorized accommodations must meet with industry accepted business travel standards with reference to comfort, convenience and cost. Holiday Inn, Hampton Inn, Fairfield Inn, type overnight accommodations have been set as an acceptable standard for all diocesan employees.

7) Meals and Entertainment:

1)Actual, reasonable, and necessary costs for meals will be reimbursed. The employee should be guided by what he/she eats at home. Receipts are required for any meal in excess of \$8.00.

2)Entertainment expenses are reimbursable only with the approval of the department manager/superintendent and CFO, and must meet the following conditions:

1. The employee's specific job assignment requires the entertainment of others as appropriate.
2. The entertainment expense is fully receipted (original detailed receipts required)
3. Expenses are authorized by the employee's manager
4. The persons entertained, the place and the business purpose of the entertainment must be clearly specified.

Non-reimbursable expenses include, but are not limited to: airline club dues, rental car club membership fees, airline head seat rental, in-room movies, fines for traffic violations, insurance on life or personal property while traveling, purchase of clothing and/or other personal items, expenses for family, child, pet, home and property care while on a trip.

8) Expense Reporting:

The following conditions apply when submitting expense reports:

1. Actual and reasonable expenses are reimbursed in accordance with the provisions of this policy and procedure
2. Employee must submit expense reports during the week after incurring the expenses, or upon returning to the office, whichever is sooner. Failure to submit expense reports within sixty (30) days, will delay the employee from receiving timely reimbursement for expenses.
3. Include the following items in, or attached to, the expense report when submitting it for payment:
 - a. Copy of Travel Estimate form signed
 - b. Original or carbon copies of receipts for meal, lodging, air or auto transportation, tolls, gasoline, and any other business expenses over \$8.00
 - c. Explanation of any deviation from policy, unauthorized vendors, lodging or transportation, and/or charges submitted "in lieu of" normal expenses.

Employees will be reimbursed for expenses via direct deposit.

CATHOLIC DIOCESE OF MEMPHIS
PURCHASE REQUISITION OR
TRAVEL ESTIMATE

Date Requested: _____ Total Purchase/Travel Amount: \$ _____

Individual Making Request: _____ Department/School: _____

Item(s) to be Purchased or Conference Planning to Attend and Business Purpose of Expense:

PURCHASE REQUISITION

All purchases greater than \$500 must be approved in advance by a Department Manager/Superintendent. Three quotes (i.e., telephonic, on-line, or written quotes) must be obtained for goods and services purchased greater than \$1,000.00. Please attach bid documentation to requisition. All purchase requisitions greater than \$1,500.00 must be approved in advance by both the Chief Operating Officer and the CFO. No requisition is required for recurring monthly expenses (i.e., utilities, insurance, etc.)

Vendor Name	Amount Quoted
1. - A. _____	B. \$ _____
2. - A. _____	B. \$ _____
3. - A. _____	B. \$ _____

-OR-

CONFERENCE/TRAVEL ESTIMATE

All travel and entertainment must be approved in advance by the Chief Operating Officer. Please attach a copy of any conference registration form and/or agenda. A summary of estimated travel costs are below:

Description	Amount
1. Conference registration	\$ _____
2. Airline	\$ _____
3. Mileage _____ miles at _____ cents per mile	\$ _____
4. Hotel/lodging	\$ _____
5. Other: _____	\$ _____
Total Travel Estimate	\$ _____

Budget account code: _____

Department Manager approval: _____ Date: _____

Chief Operating Officer approval: _____ Date: _____

CFO approval and funds availability: _____ Date: _____

CATHOLIC DIOCESE OF MEMPHIS
PURCHASING AND TRAVEL GUIDELINES

All purchases greater than \$500 must be approved in advance by the department /Superintendent. Three quotes (i.e., telephonic, on-line, or written quotes) must be obtained for goods and services purchased greater than \$1,000.00. Please attach bid documentation to requisition. All purchase requisitions greater than \$1,500.00 must be approved in advance by both the Chancellor and the CFO. No requisition is required for recurring monthly expenses (i.e., utilities, insurance, etc.)

Any annual vendor contracts greater than \$5,000.00 should be reviewed for recommendation in advance by the Director of Facilities and Risk Management and by the CFO.

Technology purchases and contracts should be made in consultation with the Director of Technical Services.

Purchase Requisition

1. Purchases should be made within the constraints of the budget. Additionally, when possible, purchases should be made proportionately throughout the year, based upon cash flow.
2. If funds are unavailable in the budget account code to be charged, the requisition will be returned to the requestor by Finance. Line item budget transfers within a cost center can be made with the approval of a Secretary/Superintendent. Please notify the Controller of any required budget adjustments using the Budget Revision Form.
3. Please allow 10 calendar days for the approval process.
4. Insure that the vendor is notified that we are sales tax-exempt.
5. If an employee makes the approved purchase and requests reimbursement, no sales tax will be reimbursed to the employee.
6. If an employee makes a purchase without an approved requisition, the item may be returned or the employee may be responsible for the cost.
7. Please submit to Finance the approved requisition with the invoice or check request for payment. If the invoice amount exceeds the approved requisition amount, please re-submit through the approval process (i.e., by a Department Manager and/or Chief Operating Officer/CFO).

Travel/Conference Estimate

All travel and entertainment must be approved in advance by the Chief Operating Officer. Please attach a copy of any conference registration form and/or agenda to the form.

1. Please submit the approved travel estimate to Finance with your request for reimbursement.
2. If the actual travel reimbursement amount does not exceed the approved travel estimate amount, no further approval is required.
3. If the actual travel reimbursement amount exceeds the approved travel estimate amount, the actual travel reimbursement amount should be approved by the Department Manager/ Superintendent and CFO. The difference is subject to funds availability.

Entertainment Reimbursements

Any entertainment expenses incurred must have a business purpose and support development efforts of the Diocese of Memphis. Entertainment of fellow employees is not a suitable business purpose. Entertainment expenses with no business purpose are taxable income to the employee.

1. In addition to having a legitimate business purpose the expense must be reasonable for the purpose.
2. The expense reimbursement must describe:
 - a. The business purpose
 - b. Names and affiliation of those attending
3. Expenses not meeting this criteria will be returned.
4. If the actual travel reimbursement amount exceeds the approved travel estimate amount, the actual travel reimbursement amount should be approved by the Department Manager/Superintendent and CFO. The difference is subject to funds availability.

