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TITLE: Meals and Entertainment Policy

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GENERAL GUIDELINES

Oberlin College (OC) pays all necessary, appropriate, and reasonable business-related expenses incurred by faculty, staff, students, and other official College guests. Under certain circumstances and with appropriate approval the College will reimburse a faculty or staff member for entertainment costs. These costs are defined as those incurred for amusement, recreation, employee functions, food, or beverage expense incurred by a faculty or staff member; or food or beverage expense incurred on behalf of anyone who is not a member of the College community.

The following principles form the basis for the College's meals and entertainment reimbursement policies and procedures:

- The primary guidance for this Policy is the Internal Revenue Code (IRC) and its requirements for an accountable plan, along with industry standards for best practices. Accountable plan rules determine which expenditures may or may not be reported as taxable income to employees, students, and other College guests. The College's accountable plan rules are defined in SOP No. 1154-002.
- The [Business Conduct Policy Manual](#) offers further guidance on general business and ethical issues and is a framework for faculty and staff to draw upon in the evaluation of specific circumstances.
- Individuals should neither gain nor lose personal funds as a result of official assignments. Each individual should be reimbursed for all necessary and reasonable expenses incurred in connection with the performance of approved College business.
- The Internal Revenue Service (IRS) requires expense reimbursements to be reported within a reasonable period of time. The determination of a reasonable period of time will depend upon the facts and circumstances but is held to be no later than 30 days after the date of the expense. In addition, in order to adhere to generally accepted accounting principles the traveler should be mindful of the College's June 30th fiscal year end; and all expenses for that year should be reported prior to year-end to ensure that the expense is appropriately captured in the financial statements and in the department's budget for the appropriate fiscal period.
- Faculty and staff are responsible for carefully managing the College's resources including its financial resources. Prudent business judgment coupled with disciplined budgetary control should be used when expending College funds for business purposes.
- Expenses must be kept to a sensible minimum and be reasonable and appropriate to the business purpose. Individuals must not make commitments to incur expenses without first assuring that the proposed expenses are authorized, particularly if those expenses represent a deviation from standard Policy. Exceptions should be infrequent and require approval by the Department Head. See Appendix 4 of this Policy for additional information.
- Entertainment expenses are reimbursable if they are both ordinary and necessary, and are either "directly related to" or "associated with" the active conduct of business.

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- A [Business Expense Summary](#) report is required for documenting all Entertainment expenses.
- Alcohol purchases must be approved by the Division Head or authorized designee and must be charged to a discretionary account. College events, such as fundraising events, alumni events, and infrequent departmental events are not subject to this limitation.
- The policies outlined in this document represent the minimum necessary to ensure compliance with legal and contractual requirements. Individual departments may implement more specific, detailed or restrictive policies or procedures. In cases where there is a discrepancy between this policy and a department, granting agency or donor policy, the more restrictive policy will apply. Departments are responsible for monitoring compliance and individuals should ensure that they are aware of any particular requirements of their department or granting agency. The terms of a particular grant or contract should be referred to for specific guidance.
- Individuals should be aware of the importance of fully documenting their expenses. Travel and entertainment expense irregularities are a problem at many institutions and are subject to greater scrutiny by the IRS. Expenses not supported with adequate receipts are treated as additional compensation subject to withholding of social security and federal income taxes.

ACCOUNTABLE PLAN RULES

This procedure is intended to meet the IRS regulations and the IRC definition of an “Accountable Plan.” Payments from the college for ordinary (a common expense that is accepted in one’s trade or business), and necessary (an expense that is helpful and appropriate; it does not have to be required) expenses, and those in compliance with this procedure, can be paid tax-free. Any expenses not in compliance with the College’s accountable plan, as documented in this procedure, may not be reimbursed, or may be considered taxable income if reimbursed.

Under Oberlin’s accountable plan rules (SOP 1154-002), transactions such as advances, reimbursement requests, invoices and P-Card transactions must meet the following rules:

1. Payees must be employees, students, official College guests, independent contractors providing services, or “bona-fide” volunteers providing valuable services to the college.
2. The expenses incurred must be business related and not personal in nature and incurred while performing services for the college.
3. All expenses must be substantiated within a reasonable period of time.
4. All amounts in excess of substantiated expenses (unused money from advances) must be returned to the College within 30 days.

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BUSINESS PURPOSE

A complete, clear, and concise business purpose must be documented. Original, detailed receipts and itineraries should be provided to meet documentation requirements and support the business purpose.

A “bona-fide” business purpose should contain information that substantially answers the following questions: *(depending on facts and circumstances, it may not be necessary to provide answers to all questions)*

Question to Answer	Description of Information Needed
Who	Attendee(s) names
What	Purpose of entertainment?
Where	Location / address
When	When was the expense incurred?
How	How did the entertainment benefit or support the mission of the College?

Lack of a clearly documented business purpose will delay further processing of any reimbursement request. See Appendix 2: Meal and Entertainment Expense Supporting Documentation for additional information.

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DOCUMENTATION

Receipts – Original receipts must be provided with all types of reimbursement requests. Although the IRS requires documentary evidence for any expense incurred for \$25 or more, the College’s best practices requires a receipt for all expenses to be reimbursed.

A receipt is defined as an article that shows:

- Transaction date
- Merchant / supplier’s name
- Detail of items purchased or services provided
- Method of payment (e.g. cash, check or bank card)
 - Canceled check – both front and back of the check
 - Detailed receipt along with signed credit card receipt
 - Bank/Credit card statement – you may redact the information that is not pertinent to the transaction for which you are seeking reimbursement
 - Receipt showing zero balance due with the payment method listed
 - Receipt with signature of person receiving cash. Receipt must include person’s name, amount and date that cash was exchanged. This is the minimal information for proof of payment only.
- Amount

Missing Receipts – Individuals are expected to make a good-faith effort to obtain all receipts. If the individual fails to request documentation at the time of charges, it is the responsibility of the employee to contact the restaurants or other vendors to request duplicate documentation.

If itemized receipts cannot be obtained, a [Missing Receipt Affidavit](#) must be included with the reimbursement request explaining the situation, as well as the business purpose of the expenses. See Appendix 5 for more information. Failure to provide sufficient and timely business explanations for expenses could result in individual liability for federal, state, and local taxes.

If the reimbursement is to be paid from a government grant, no reimbursement will be made without a detailed receipt.

Proof of Payment – Method of payment used to pay for goods and services. Proof of payment can be any one of the following:

- Canceled check – both front and back of the check
- Detailed receipt along with signed credit card receipt
- Bank/Credit card statement – you may redact the information that is not pertinent to the transaction for which you are seeking reimbursement

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- Receipt with signature of person receiving cash. Receipt must include person's name, amount and date that cash was exchanged. This is the minimal information for proof of payment only.

Foreign Currency – Reimbursement requests must be submitted in U.S. dollars. Conversion rates should be supported with documentation showing the rate on the day cash was converted, the rate used to charge a credit card, or the average rate for the trip as evidenced by an on-line conversion tool such as XE.com or OANDA.com.

RESPONSIBILITIES

The following information includes the responsibilities of various roles involved in processing a payment request.

Individual Staff or Faculty

Individuals incurring entertainment expenses must abide by College policies and procedures relating to entertainment, as well as any unit, department, or sponsored program requirements.

The individual submitting an invoice, P-Card statement, Request for Payment, Travel Expense Report, or Business Expense Summary will:

- Verify that all expenses to be paid or reimbursed by the College are valid and conform to College policies and procedures.
- Complete the [Business Expense Summary Report](#) in its entirety, including supporting documentation and signature authority. This report must be included if requesting reimbursement of any meals or entertainment expenses. Requests lacking the required documentation and/or business purpose will be returned to the Requestor, Department Head, or Chair for follow up.
- Attest that expenses submitted for reimbursement have not been previously paid, nor will be paid through another submitted expense report, cash advance, P-Card transaction, or by any outside agency or other third party.
- Submit all applicable forms and supporting documentation to Accounts Payable within 30 days from return of trip. Any reimbursements requested outside this timeline may not be reimbursed or may be considered taxable income.
- Remain accountable for ensuring that all expenses are incurred, and all requests for payment or reimbursement of such expenses are submitted, in accordance with this policy even though the employee may delegate responsibility for a form's preparation to another person.

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Authorizer/Approver

Individuals authorized to approve the business expenditures of others will be responsible for administering this Policy. Approvers must:

- Attest that the purpose of the expense is valid and directly related to College business.
- Request further documentation or explanation of expenses that appear to be excessive or unusual and include the additional documentation as backup to payment request.
- Submit completed and approved documentation to Accounts Payable on a timely basis.
- Be responsible for determining the appropriateness of expenditures where individuals seek reimbursement or charge transactions on the College Procurement Card.
- No individual may approve his or her own expenditures; the individual’s immediate supervisor or other authorized person must approve the expenditure or reimbursement.
- Grants – Grant reimbursements must be approved by the Director of Sponsored Programs to verify that the expenditures are allowable under the respective grant guidelines. If the individual is not in compliance with grant restrictions, he or she will not be reimbursed from those funds.

Accounts Payable

The Accounts Payable area of the Office of the Controller is responsible for reviewing submitted documentation prior to processing an invoice, P-Card statement, or reimbursement request. Accounts Payable is also responsible for verifying that expenses are reasonable and meet the following criteria:

- Information submitted to Accounts Payable is supported by accompanying documentation, which is both complete and in accordance with this procedure.
- Expenses conform to requirements imposed by the IRS.
- Expenses have been reviewed and approved by the appropriate Authorizer/Approver.
- Expenses have been reviewed for compliance with other applicable College policies and procedures.

MEALS

The College allows for a non-taxable reimbursement of a business meal if the business trip must last “longer than a regular working day (8 hours) and requires overnight rest or stay before returning home”. This is called the overnight-sleep test. Breakfasts will be reimbursable without taxation on the first day of an overnight business trip, if the trip begins earlier than 6:30 a.m.

- Exceptions to overnight sleep test
 - One-day business trips which cause the individual to be away from their home at “normal” evening meal time will be reimbursed for any actual meal expenses incurred on the way home. For a day business trip to qualify for evening meal reimbursement, the individual must be at least (1) hour from home at the end of the

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normal work day. Lunches do not qualify for non-taxable reimbursement on one-day business trips.

- One-day business trips to attend seminars or educational presentations that last over the lunch hour may have lunch reimbursed.

The College understands that there will be times when business meals will occur while the employee or student is not traveling. Scenarios such as entertainment business meals, departmental events, recruiting, or business meals between employees, are eligible business meal or entertainment expenses. Division Heads and Department Heads should monitor all charges incurred locally for meals, beverages, or entertainment.

Local Business Meals Constituting Business Entertainment – The College encourages the patronage of local restaurants, in addition to utilizing campus facilities, for business or business-entertainment purposes. Documentation to substantiate the expenditure for a business meal must include:

- Name of attendees (or identifiable group)
- The attendees relationship to the College
- Cost
- Date
- Location, and
- Business purpose

Both detailed and summary receipts are required regardless of amount for local business meals and entertainment. The use of a *Local Vendor (LV) Invoice & Departmental Purchase Order (DPO)* is encouraged as a method of tax free payment at participating local establishments.

Business Meals with College Employees-will only be reimbursed in the following cases:

- A non-college employee is present and business is being conducted for the majority of the meal time.
- Honoring an employee through reward or recognition if approved by the department head and is a generally accepted practice within the division.
- The business being conducted between the College employees cannot be done in the office (i.e. confidentiality) and at another time (i.e. scheduling conflicts). An explanation of the reason why the meeting could not take place in the office must accompany the reimbursement request. If confidentiality or privacy is necessary, the following documentation requirements must be maintained for 7 years by the department:
 - Information consisting of vendor name, invoice date, invoice number, complete business purpose and invoice amount.

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- In rare or atypical instances where, with supervisory approval, employees may work during and through normal business meal times with other employees, such as working lunches.

Conference Meals – The College will not pay for any meals if already provided by the conference unless the employee has dietary restrictions.

Traveling Domestically – Meals can be reimbursed to the extent of actual reimbursable expenses. Meals should not be lavish or extravagant.

Traveling Internationally – Meals may be reimbursed while traveling internationally by using either the actual cost or per diem (if approved in advance). Only one method per trip can be used.

ENTERTAINMENT

Directly Related or Associated With – Entertainment expenses are reimbursable if they are both ordinary and necessary, and are either “*directly related to*” or “*associated with*” the active conduct of business.

For entertainment expenses to be considered “*directly related to*” the active conduct of business, the following must be shown that:

- The main purpose of the combined business and entertainment was in the active conduct of business,
- The employee did engage in business during the entertainment period; and
- The employee had more than a general expectation of getting specific business benefit from the entertainment.

For entertainment expenses to be considered “*associated with*” the active conduct of business, the following must be shown that:

- The entertainment is associated with the active conduct of business; and
- The entertainment occurred directly before or after a substantial business discussion.

Entertainment in an Employee’s Home—Entertaining in a home is an allowable expenditure if the expenses are considered “*directly related to*” or “*associated with*” business. This includes entertainment that is considered “*goodwill.*” Documentation for submission to Accounts Payable must include, but is not limited to:

- Names of the guests,
- Their relationship to the College,
- The business purpose of the entertainment, and
- The nature of any business discussions.

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Departmental Events and Outings – Departmental events should foster a sense of community and are permissible if infrequent in nature and properly substantiated by original detailed receipts and a documented “bona-fide” business purpose. Substantially, all members of the department are expected to attend. The Departmental Head or their designee should be present.

A completed [Business Expense Summary Report](#) must be included with the reimbursement request or LV (DPO) when submitted to Accounts Payable.

TIPS AND GRATUITIES

Tips and gratuities are reimbursable for normal services associated with meals and services connected with entertainment events. As a general rule, individuals should not tip more than 20%. If a tip exceeds 20%, a business purpose must be included.

Tips for Service Providers – The College prefers to pay service providers directly. Employees or students should obtain payment information from the service provider and complete a [Request for Payment](#) form for the tip payment. This should include a completed Form [W-9](#) and the place of employment of the service provider.

In rare cases when a service provider needs to be paid at time of service, the employee or student must obtain the following information before a reimbursement can be made.

- A signed acknowledgment of the amount paid to the individual and, if applicable, the company they work for;
- The person’s printed name, address, and telephone number, or a completed Form [W-9](#).
- Verify the citizenship of the service provider. *If the service provider is not a U.S. citizen or alien resident, the payment should be made directly by the College because of tax and reporting requirements.*

GIFT CARDS

The College does not reimburse for the use of personal gift cards for business purposes. In addition, gift cards should not be given as a form of appreciation or bonus to employees because of tax liability implications.

EXPENSES PAYABLE BY OTHER ORGANIZATIONS

An employee should only be reimbursed one time for any travel expenditures; therefore, if the College pays for the employee’s travel and that travel is sponsored by another organization, it is the employee’s responsibility to ensure the College is properly reimbursed. An employee may not be reimbursed directly by the sponsoring organization for any expenses paid for by the College.

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ADJUSTMENTS TO MEALS AND ENTERTAINMENT POLICY

In certain limited circumstances, there may be a business situation that may result in the adjustment of current policy for a specific department or individual. To request an adjustment to the current policy, the following steps should be followed:

1. Complete a [Request for Exception or Adjustment Form](#) (Appendix 4)
 - a. Include a description of the amount, date, and nature of the reimbursement request,
 - b. Provide the reason why an adjustment is being sought. Include detailed information describing the circumstances that warrant an adjustment.
2. Forward the request to your Department Head for approval and then to the Controller's Office.
3. The Controller will review the request to determine if the adjustment to policy is appropriate.

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APPENDIX 1: ACCOUNTABLE PLAN RULES

Payments from the College for ordinary (a common expense that is accepted in one’s trade or business), and necessary (an expense that is helpful and appropriate; it does not have to be required) expenses, and those in compliance with this Policy, can be paid tax-free. Any expenses not in compliance with the College’s accountable plan, as documented below, may not be reimbursed, or may be considered taxable income if reimbursed.

Under Oberlin’s accountable plan rules, transactions such as advances, reimbursement requests, invoices and P-Card transactions must meet the following conditions:

1. Payees must be employees, students, official College guests, independent contractors providing services, or “bona-fide” volunteers providing valuable services to the college.
2. The expenses incurred must be business related and not personal in nature and incurred while performing services for the college.
3. All expenses must be substantiated within a reasonable period of time.
4. All amounts in excess of substantiated expenses (unused money from advances) must be returned to the College within 30 days from return of trip.

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APPENDIX 2: MEALS AND ENTERTAINMENT EXPENSE SUPPORTING DOCUMENTATION

The following outlines proper supporting documentation for common meal and entertainment expenses:

Category of Expense	Acceptable Documentation
Meals – Traveling	<p>Both detailed and summary receipts are required for meals regardless of cost. A “bona-fide” business purpose is required and should include:</p> <ul style="list-style-type: none"> • attendee’s name • their relationship to the College • reason for the meal • date and location
Meals – Local	<p>Both detailed and summary receipts are required for local meals regardless of cost. A “bona-fide” business purpose is required and should include:</p> <ul style="list-style-type: none"> • attendee’s name • their relationship to the College • reason for the meal • date and location <p>One meal is allowed for same day travel, if the employee is away from their primary place of business for a period of time substantially longer than a primary work day. The College defines this as an 8 hour period.</p>
Entertainment	<p>A detailed receipt is required in all cases for payment. If the entertainment includes a meal, both a summary and detailed receipt is required. Entertainment expenses must be “directly related to” or “associated with” the active conduct of business. A business purpose is required and should include:</p> <ul style="list-style-type: none"> • attendee’s name • their relationship to the College • reason for the meal • date and location

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APPENDIX 3: NON-REIMBURSEABLE MISCELLANEOUS EXPENSES

The following expenses are non-reimbursable and are considered to be either personal, unnecessary, or avoidable expenses incurred during travel. There may be tax consequences to the traveler, if reimbursed. If a business reason exists for any of these purchases, a policy exception must be requested.

1. Air phone usage (unless documented with an appropriate business purpose)
2. Annual fees for personal credit cards
3. ATM fees, unless associated with foreign currency exchange
4. Babysitting fees
5. Barber and hairdresser fees
6. Car rental deposits
7. Clothing or toiletry items
8. Collision Damage Waiver (CDW) on car rentals
9. Contributions to public officials or candidates for public office
10. Credit card (personal) delinquency fees or finance charges
11. Doctor's bills, prescriptions, and other medical services or items
12. Exercise facility fees
13. Expenses related to vacation or personal days taken before, or after a business trip
14. First class air travel if not approved and explained as an exception by Division Head
15. Frequent Traveler Awards for Travel including airline tickets purchased, partially purchased, or accommodations and upgrades using frequent flyer miles.
16. Gift cards when given as a prize or used to pay business expenses
17. Golf fees (unless associated with business entertainment)
18. Gratuities in excess of 20% without justifiable explanation
19. Insurance – domestic car rental, personal vehicle, optional travel accident or trip cancelation, lost baggage
20. Kennel costs
21. Laundry services, when travel is less than 7 days
22. Loss or theft of personal funds or property
23. Luggage and briefcases
24. Magazines, books, newspapers, and other personal reading materials
25. Meals, if already provided by conference; will reimburse if dietary restrictions apply
26. Medical expenses (including over the counter and prescription drugs) while traveling
27. Membership dues, including airline club dues, country club dues, and warehouse club dues unless authorized by the appropriate authority and required for business use
28. Mini-bar charges
29. Movies
30. "No show" charges for hotel or car service

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31. Personal automobile service, repairs or insurance
32. Personal commuting miles between home and office (any day of week)
33. Personal entertainment, including sports events
34. Pet or house sitting fees
35. Recreation
36. Satellite radio and other automobile subscriptions (XM radio, ON-Star, etc.)
37. Saunas, massages, manicures, and pedicures
38. Shoe shines
39. Shower gifts, engagement gifts, birthday gifts, Secretary's Day, and congratulations on personal related achievements whether in the form of a gift or meal
40. Souvenirs or personal gifts
41. Spouse or dependent expenses (travel, meals, lodging) unless directly benefitting the College and is approved in writing by the Division Head in advance. Advanced approval required in order to charge departmental budget.
42. Traffic fines, court costs, or parking violations
43. Upgrades for air, hotel, or rental car or unused room reservations not properly cancelled
44. U.S. Travelers' check fees
45. Valet services when self-park is available

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APPENDIX 4: REQUEST FOR MEALS AND ENTERTAINMENT POLICY EXCEPTION OR ADJUSTMENT

This request is for an exception or adjustment to **SOP 1154-003 Meals and Entertainment** policy. Careful consideration will be given to this exception based on the information provided. Please note, that a request does not guarantee that the exception will be granted.

Payee's Name: _____ Date of Request: _____

Campus Address: _____ Phone #: _____

Requested Policy Exception:

Reason or justification for exception:

Payee's Signature _____ Date _____

Departmental Approver's Signature _____ Date _____

Payee's Name (Printed) _____

Departmental Approver's Name (Printed) _____

Controller's Office Use Only:

Exception Approved / Denied by: _____
(Circle One) _____ Date _____

Comments:

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APPENDIX 5: MISSING RECEIPT AFFIDAVIT

**OBERLIN COLLEGE
MISSING RECEIPT AFFIDAVIT**

When a receipt is lost or otherwise unavailable and all measures to obtain a copy have been exhausted, the Missing Receipt Affidavit must be completed. It must be signed by the employee and the employee's supervisor and submitted with the employee's reimbursement request, unless the transaction was placed on an employee's Procurement card (P-Card). In the case of a P-Card transaction, the Missing Receipt Affidavit should be retained by the cardholder with all other receipts and documentation and submitted with the monthly P-Card reconciliation.

I am missing a receipt for: _____

I incurred this expense at: _____ **on:** _____ **for:** _____
Business Name Date Expense Amount

The receipt was (check applicable):

Lost Never Received Other _____

The form of payment I used (check applicable):

- | | | |
|---------------------------------|------------------------------------------------|-----------------------------------------------|
| <input type="checkbox"/> P-Card | <input type="checkbox"/> Corporate Credit Card | <input type="checkbox"/> Personal Credit Card |
| <input type="checkbox"/> Check | <input type="checkbox"/> Cash | <input type="checkbox"/> Other |

Business Purpose of Transaction:

Person(s) involved (if expense is related to travel or entertainment):

I understand that a Missing Receipt Affidavit should be used on rare occasions and may not be used on a routine basis. I further understand that excessive use of a Missing Receipt Affidavit may revoke the privilege of providing a declaration in lieu of a receipt.

I certify that the amount shown is the amount I actually paid; that I have not and will not submit a duplicate claim; and that I have not and will not seek a claim, for these expenses from any other source.

Employee Signature

Supervisor Signature

Employee Name (Printed)

Date

Supervisor Name (Printed)

Date