POLICY STATEMENT

Bloomfield College receives funds from a variety of sources in support of its mission. It receives gifts, grants and contracts, and revenue – from the government, students, alumni, and various agencies – that carry with them fiduciary responsibilities. These responsibilities require the College to maintain operations according to guidelines established by the College’s Board of Trustees. This policy is intended to ensure proper stewardship of College funds by providing guidelines for their appropriate use, and by outlining procedures that will help members of the College community to comply with all applicable rules and regulations. This policy applies to every individual who initiates, processes, approves, or records financial transactions that involve College funds. In general, this policy ensures appropriate use of College funds in support of its mission, follows Generally Accepted Accounting Principles (GAAP), and complies with federal, state, local rules, and regulations.

Before incurring or approving any expense on behalf of the College, you must know which expenses are allowable or unallowable under the guidelines of the federal government and which are permissible or non-permissible according to the policies of the College. To avoid incurring costs for which you may not be reimbursed, or committing the College to costs that cannot be paid using College funds, be sure you read this policy and ensure all intended travel is approved prior to making arrangements. These policies are established to ensure that valid travel expenses are reported, recorded, and reimbursed in a consistent manner; and to ensure College compliance with applicable federal, state, and local rules and regulations.

Note: Refer to the policies of your department or unit as they may be more restrictive than the College policy. In no case will any department or unit policy on business expenses be less restrictive than the College policy.

WHO IS AFFECTED BY THIS POLICY

This policy affects all employees (faculty & staff), students, and independent contractors who are reimbursed for business travel and entertainment expenses. It also affects every employee or individual who reviews, approves, or records financial transactions on behalf of the College.

BLOOMFIELD NON-PERMISSIBLE EXPENSES RELATED TO TRAVEL

Any expense that does not support the mission of the College and does not reflect proper stewardship is considered by the College as non-permissible regardless of the source of funds. When the non-permissible expenses listed below are submitted to the College for reimbursement or payment Accounts Payable will not process any payment or reimbursement of non-permissible expenses.

Non-permissible expenses include, but are not limited to, the following:

- Automobile repairs
- Child care
- Frequent flyer and other similar awards for hotel and car rentals
- Grooming services (i.e. haircuts, shoe shines, etc.)
- Personal hygiene supplies (i.e. tissues, soap, hand sanitizer, etc.)
- Gym and recreational fees, including massages and saunas
- In-room movies
- Medical care, medical supplies and medicine (i.e. aspirin, bandages, etc.)
- Pet care
- Traffic violation penalties
- Upgrades (air, hotel, car, etc.) when traveling on College business
- Flight Insurance
- Reading material
- Room Service (except for meals up to the per diem limit)
- Personal entertainment including extra-cost social events at conferences

**Expenses of Non-employees**: College funds cannot be used for expenses of individuals who are not employees of the College, are not affiliated with the College, and whose activities do not advance College missions, such as travel expenses of a spouse, children or other travel companions accompanying a College employee on business.

**Note**: Expenses incurred by students are paid or reimbursed by the College only when (1) the students are also Bloomfield employees and the expenses are related to their employment, or (2) the expenses are related to a specific program and are approved by the department; or (3) the expenses are related to a specific student club and the student is being reimbursed from club funds. Expenses by other individuals not employed by the College must meet applicable requirements in order to be paid using College funds.

**Travel Approval Procedure**

College employees are advised to use established College methods to incur travel expenses. College travel requires two levels of approval:

1. Traveler’s supervisor, chair, Dean or budget manager;
2. The appropriate Vice President and Budget Officer whenever expenses exceed $2,500 for any single event.

An employee wishing to travel overnight at College expense must begin by creating a travel plan which includes an itinerary and budget. The plan should also include the purpose of the trip and highlight the benefit received by the College. The plan should be shared with the traveler’s supervisor and Vice President prior to any commitment for travel or lodging reservations.

If the travel arrangements include airfare, all airfare must be booked through Bloomfield’s designated Travel Provider. An electronic approval process will be generated upon completion of booking request. Upon completion of final approval the flight will be booked with the carrier.
Arranging & Paying for Travel

All air travel must be booked via Bloomfield’s authorized Travel Agent. Any air travel arrangement booked via another method will not be reimbursed. Air travel will be paid for via Bloomfield’s ghost credit card (a virtual credit card held by the travel agency for payment of travel charges) and charged back to the department. This means that there will be no out-of-pocket expenditures on behalf of the employee for airfare. Any additional travel arrangements (i.e. lodging, rental cars, etc.) will be paid by the employee and reimbursed upon return from their trip. The Bloomfield authorized Travel Agent can assist with other travel requirements (i.e. lodging) if required. Upon completion of the travel the employee will submit a completed “Business Travel Expense Form” in order to obtain reimbursement and reconcile the air/rail travel paid via the ghost account and request reimbursement for any additional out-of-pocket charges.

For certain individuals (i.e. Vice Presidents, Athletic Director) an authorized Bloomfield College credit card has been issued. For further information on using and managing a credit card refer to the Purchasing Card Policy on the Finance and Administration website.

For complete information on the Reimbursement process refer to the “Reimbursement” section in this policy. It is important to note that all expenses on the Purchasing Card must be justified on a Business Travel Expense Form.

Permissible Expenses Related to Business Travel

The College deems permissible those expenses related to business travel that are reasonable and necessary to conduct College business. Individuals who travel on College business are responsible for verifying availability of funds, permissibility of expenses, and obtaining necessary approval before departure.

All reimbursement requests related to travel will require the following documentation to be submitted to Accounts Payable:

- Expense Report
- All Original Receipts
- The travelers boarding pass (for air or rail travel)
- Purpose of travel (who, what, where, when & why) and the nature of the business benefit derived or expected to be derived as a result of the travel.

Air Travel

Travel by air is often the most economical and efficient mode of transportation utilized to reach a destination at a significant distance from Bloomfield. Air travel is authorized when it is determined that this mode is the most advantageous to the conduct of Bloomfield business. All air travel must be booked via Bloomfield’s authorized Travel Agent. Travelers are expected to choose the lowest-priced, most feasible airfare available considering the following:

- travelers’ should be flexible with their travel planning;
* travelers' should book at least one month in advance in order to secure the most favorable rates;
* travelers' preferred airport;
* travelers' preferred times of departure and arrival;
* travelers’ itinerary and connection times; and,
* restrictions and/or cancellation/change fees.

Travelers' should only charge the College for coach or economy class fares. Any upgrades (i.e. bulk head seating, emergency exit row); first-class and business-class airfares are deemed a Bloomfield non-permissible expense except for business-class airfares which are permissible for International travel only. In cases where it is determined that the traveler did not book in advance in order to secure the most economical fare, the College reserves the right to require the traveler to repay the portion of the cost deemed excessive, unless an emergency need can be demonstrated. The Traveler should also take into consideration what type of savings can be incurred by forfeiting direct flights for connecting flights and exploring alternate airports in the region. The College will not reimburse tickets purchased using frequent flyer miles. Receipts and boarding pass are required to document air travel.

**Rail Travel**

Rail travel may be used whenever feasible and/or when it is more economical than air travel. Travelers are expected to choose the lowest, most reasonable fare available. Travelers’ should only charge the College for economy class fares. First-class and business-class rail fares are deemed a Bloomfield non-permissible expense.

**Personal Vehicle**

Employees and students may use personal vehicles for business travel when doing so is less expensive than air/rail fare, car rental, or using other public transportation. Using a personal vehicle for College business must be approved in advance by the appropriate supervisor authorizing reimbursement. Valid expenses related to the use of personal vehicles for business travel are reimbursed based on the federal government’s standard mileage rate, which includes consideration of the use of the vehicle, gasoline, maintenance and repairs, tires, oil, vehicle insurance and license and registration fees. A new rate is issued each January by the IRS; for current rate, see the Accounts payable website at www.Bloomfield.edu. Costs of repairs to personal vehicles during business travel are deemed personal expenses; College funds cannot be used for such expenses.

Travel by personal vehicle in lieu of taking the lowest cost public transportation/auto rental is an allowable business travel expense but the employee will only be reimbursed at the lowest cost that would have been incurred for coach air/rail fare, auto rental or other means of public transportation instead of the standard mileage rate.

The owners of those vehicles used for College business are responsible for ensuring adequate insurance coverage for their protection and for the protection of any passengers and that the insurance is in full force. Their personal auto insurance carrier is deemed the primary insurance carrier. Bloomfield does not protect the driver or the owner or any passengers against loss resulting from bodily injury or damage to property. If during the operation of the private vehicle while on Bloomfield College business an accident, theft or mishap of any kind occurs, the responsible insurance company will be the car owner’s and a claim
must be sent to the owner’s insurance company. The owner of the vehicle is responsible for payment of the deductible. Fines due to motor vehicle infractions are the responsibility of the operator and may not be charged to the College.

**Rental Car**

Costs related to rental cars are deemed valid business expenses when renting a car is less expensive or more feasible than other transportation options available. Rental cars rented for official Bloomfield College use must be rented through Bloomfield College’s authorized rental agency. Automobiles rented through a non-authorized agency will not be reimbursed. Reimbursable costs include daily rental fee, mileage fee, tolls, and authorized insurance charges. College travelers may only rent compact cars at College expense unless a group traveling together requires a larger car or van.

While on domestic College business, travelers should decline Collision Damage Waiver (CDW) or personal liability insurance offered through the rental company to cover deductible amounts. The College will not pay or reimburse the traveler for additional insurance offered by the car rental company.

Employees who rent a car for business use are covered for loss and damage to the vehicle and liability insurance through Bloomfield’s contracted auto rental provider. Only Bloomfield employees and students are covered under the College’s insurance program through the rental agency. Individuals listed as drivers on the rental car agreement who are not employees (e.g., employee’s spouse or companion) are not covered under the program.

When renting a car in a foreign country, all employees are advised to purchase all available insurance offered by the rental car agency.

**Note:** Rental cars rented for official Bloomfield College business cannot be used for personal use. If a rental car is used for personal use Bloomfield College will not be held responsible and any charges and rental fees will be reimbursed to Bloomfield College or deducted from employees pay and all rental car privileges will be revoked.

**Taxi & Car Service**

Taxi cabs and car service should only be used when other, less costly modes of transportation are not available or require the traveler to wait an inordinate amount of time for service. Shuttles should be used for transportation between an airport and a downtown destination or hotel.

**Meals when Traveling**

Individuals who travel on College business are reimbursed for meal expenses they incur at a maximum reimbursable rate. Bloomfield College does not offer a per diem program.
Employees are authorized to charge meals to the College provided that the costs per meal (including tip) do not exceed the maximum reimbursable rate set by the College. The tip cannot exceed 15% of the total meal cost. Travelers are required to submit detailed original receipts for all meals taken throughout the trip. Documentation is necessary in satisfying requirements of the College’s “accountable plan.” The receipts substantiate that a meal was taken by the traveler regardless of the cost of the meal. The receipt should identify specific costs and show that no alcoholic beverages are included. If the amount of the receipt exceeds Bloomfield’s meal rate the traveler will be reimbursed at the Bloomfield maximum rate. If the amount of the receipt is less than the Bloomfield maximum rate the traveler will be reimbursed the actual amount.

**The Bloomfield maximum reimbursable rate is:**

- Breakfast: $10.00
- Lunch: $15.00
- Dinner: $30.00

**Note:** The College permits the use of College funds for employees’ meal expenses only when overnight business travel is involved. When employees are away from their normal work location for an entire day on College business (e.g., all-day conference or meeting “off-campus”) they may claim lunch only.

**Note:** The College permits the traveler to combine all three maximum amounts to one meal. For example, if the traveler wishes to skip breakfast and lunch the travel may submit a receipt for $55 towards dinner.

**Lodging**

Employees may stay at hotels at their destination if authorized business requires their presence more than one day and the destination is more than 75 miles from the Campus. Individuals who travel on College business are expected to stay in a standard room at a hotel that is on or close to the location of business and is reasonable in cost considering the region. In cases where conference or training is staged in a hotel an employee is authorized to charge that hotel’s conference rate to the College. Employees are expected to restrict their stay to the minimum number of nights required.

Costs that are charged to the hotel room are deemed valid and reimbursable if they are related or necessary to College business and are reasonable (e.g., business telephone calls, meals, etc.). The final hotel folio, which reflects all charges made to the room, is required for reimbursement. Personal hotel expenses must be lined out and the lodging total recalculated by the employee prior to submission for approval. The College will not reimburse lodging purchased using frequent stay points.

**Telephone, Fax & Internet Usage**
Costs related to telephone calls, internet activities, and faxes that are made in connection with the conduct of College business are deemed permissible. Necessary for reimbursement is an original phone bill or the final hotel folio that itemizes costs and identifies the organization/party contacted, or receipts that include a notation specifying the party contacted or the event/project to which the costs relate.

**Cash Advances**

Cash advance requests for employees:
- A check request for a cash advance must not exceed $500.
- The Vice President of Finance must approve any cash advance request over $500.
- A detailed explanation of the way the advance will be spent must be attached to the voucher.
- Receipts for cash advances must be forwarded to the Accounting Office seven (7) business days after the event.
- Credit card receipts must not be dated prior to receiving the cash advance.
- Receipt date cannot be before the advance check date or after the event date.

**Foreign Travel**

Expenses incurred on foreign travel must be reported in U.S. dollars. Reimbursement will be at the applicable rate as reported by the College’s banking institution on the date the expense was incurred. Conversion fees will also be reimbursed (attach conversion slip when reporting expenses). When renting a car in a foreign country, all employees are advised to purchase all available insurance offered by the rental car agency.

**Cancellations, Unused/Voided Tickets**

Tickets that have been purchased for future trips that are subsequently cancelled must show that the reason for cancellation is beyond the individual’s control. Unused tickets have a cash value and must not be discarded or destroyed. Contact Bloomfield’s Travel Agency about future use of such tickets. The College will pay for cancellation fees, when cancellation is due to circumstances beyond travelers’ control. Cancellation fees incurred due to travelers’ negligence are not deemed valid business expense and therefore not reimbursable.

**Miscellaneous Expenses**

Other expenses incurred while on business travel will be deemed permissible so long as they are necessary and reasonable. Such expenses include, but are not limited to:
- overnight delivery postage for business documents;
- laundry/dry cleaning when travel exceeds seven business days;
- business supplies, such as presentation materials, that were not anticipated.
Non-Employee Travel

All conditions and requirements established for reimbursing or paying for College employee travel also apply to reimbursements issued to inbound guests and students.

- **Student Travel**
  Travel expenses of Bloomfield students are deemed valid business expenses only in cases listed below:
  Case 1: When the students are also Bloomfield employees and travel is related to their employment.
  Case 2: When travel itself and the expenses incurred are related to a specific program or department function and are approved by the department (e.g., travel to attend a conference or to visit a field site or laboratory facility).
  Case 3: When travel directly supports a faculty member’s project or research program, or is an integral part of the student’s degree work.
  Case 4: When travel is directly related to an official student club and designated club funds pay for the travel.

  Reimbursement for expenses incurred by students on approved travel are not reportable as income to the student, provided detailed receipts and documentation that establish the business purpose are submitted.

- **Lecturers and Official Guests**
  The travel expenses of non-employees such as lecturers and official guests are permissible only when the travel serves a legitimate business purpose and is approved in advance by the department responsible for the expense. When submitted to the College for payment/reimbursement, these expenses must be appropriately documented. The “Approver” responsible for the funds charged should attach a memo to a payment or reimbursement request explaining why such expenses should be paid with College funds. Departments should work with Bloomfield’s designated travel agency to arrange for air tickets.

**Charter Buses**

Bloomfield College has certain insurance requirements for chartered buses. In order to ensure that the College community is using charter bus services that meet Bloomfield’s insurance requirements only those bus companies listed on the Finance and Administration website may be used for any employee or student travel.

The same insurance requirements need to be met with Charter Bus services originating in another state. Consult with Purchasing Services before engaging bus services.
**Conferences, Seminars and Development**

College funds may be used for costs related to conferences, seminars and other professional development activities that College employees attend. These costs should be approved by the department before being incurred.

**BLOOMFIELD PERMISSIBLE EXPENSES RELATED TO BUSINESS ENTERTAINMENT**

Meals (Non-Travel) and Other Expenses Related to Business Meetings and Events:

Meals (not travel related) and other costs that are related to business meetings and College events may be paid using College funds when they advance the College’s mission.

**Business Meeting Meals**

A business meal is defined as a meal taken with College faculty, staff, or students which must include others from outside the College, such as a donor, speaker, trustee or other official guest of the College or is part of the recruitment of faculty and staff at which a substantial and bona fide business discussion takes place. No more than two employees may be involved in any charged meal unless the meal is part of a sanctioned College event or part of a core-mission activity (i.e. Development staff entertaining a donor). Gratuities for meals are deemed part of the meal cost and will be reimbursed by the College provided these are reasonable (that is, do not exceed 15% of total meal cost). The College requires the following for reimbursement:

1. Substantiation of the meal itself as having a business purpose, which involves
   a) providing the reason for the meal itself and the nature of the business benefit expected to be gained;
   b) the names of individuals or group of individuals present; and
   c) the affiliations of each of those present, including title.
2. Adequate documentation (original receipt), which identifies specific costs and shows that no alcoholic beverages are included (except with a limited number of special events approved by the President’s Office).

College funds cannot be used to pay for meals for which there is no clearly documented business purpose.

Business meetings with consultants or other service providers of the College must be conducted during times so that no meal expenses are incurred. The College will not reimburse meal expenses when the outside party is a consultant or service provider.
Events & Other Business Activities

Costs related to events, and activities that advance College missions are permissible such as Alumni Weekend, the President’s Holiday Party for faculty and staff and various student events/activities hosted by Student Activities or College departments. Costs related to activities involving official guests of the College are permissible so long as they are reasonable and have prior approval of the person responsible for the funds charged. All costs must be justified and properly substantiated in order to be deemed valid for payment or reimbursement.

Events Held Off-Campus

Events held at off-campus locations (i.e. Alumni events hosted by Advancement or recruiting events hosted by Admissions at a hotel) will be handled via the Purchase Order process. A Purchase Order must be issued PRIOR to any commitment or obligation.

If a College event will be held off campus, a written contract will be required from the hotel or meeting facility, and with a caterer and other event vendors or suppliers. Do not sign event or event-related contracts. All contracts must be reviewed and approved as per Bloomfield’s Contracting Authority Policy. All events sponsored by Bloomfield College must be properly insured. The Purchase Order along with the approved vendor contract and vendor insurance certificate will be the official contract between Bloomfield College and the vendor. See the “Bloomfield Permissible Expenses - Goods & Services" section of this document for further information.

Office Parties & Events for Employees

Official events of the College will be announced by the President’s Office. Such events will be sponsored by the College and paid from College funds. Student Life events will be approved and announced by the Dean of Student Affairs.

Entertainment Tickets

Entertainment tickets include theater tickets, movie tickets, entrance tickets to museums, galleries, parks, etc. Generally, expenses associated with an activity considered to be entertainment, amusement, or recreation are not allowed by the IRS except to the extent that it is established the expense was directly related or associated with the active conduct of business. The College requires the following for reimbursement:

1. Substantiation of the meal itself as having a business purpose, which involves
   a) providing the reason for the entertainment expense itself and the nature of the business benefit expected to be gained;
   b) the names of individuals or group of individuals present; and
   c) the affiliations of each of those present, including title.
2. Adequate documentation (receipt), which identifies specific costs are included.
EXPENSE REIMBURSEMENT

Reporting Expenses & Requesting Reimbursement

Reimbursement of business travel and entertainment expenses may be requested through Accounts Payable by submitting a fully completed, adequately documented, and appropriately approved “Business Travel Expense Form” or “Business Entertainment Expense Form” available on the Finance and Administration website. The Business Travel Expense Form will be used for any expenses incurred involving travel, such as driving or flying to a conference. This form is used to report expenses for one business travel trip (incident). If reporting on multiple trips (incidents) then a form for each trip (incident) must be completed. The Business Entertainment Expense Form would be used for any other business entertainment expenses, such as business meeting meals or entertainment tickets. This form is designed to accommodate multiple business entertainment events. Expenses incurred in the conduct of College business generally should be accounted for within 30 days after the date of expenditure, completion of event, or (when expenses are related to overnight travel) return from a trip. Reimbursement requests submitted late may jeopardize the College’s ability to satisfy the IRS “accountable plan” requirements.

Appropriate Documentation for Business Travel and Entertainment Expenses

The Internal Revenue Service (IRS) imposes specific requirements for travel and entertainment reimbursements to be considered as nontaxable to the employee. The College’s reimbursement policy requires employees to comply with the following "accountable plan" for all travel and entertainment expenses:

- **Business Purpose** - There must be a business purpose for the expenditure. Such expenses must be deductible business expenses, according to IRS regulations, which are incurred in connection with services performed as an employee.

- **Substantiation** - There must be substantiation of the expense by the employee within a reasonable period of time. Substantiation includes: verification of date, time, place, amount, and business purpose. The IRS requires substantiation and documentation with dated, original receipts to support each instance of travel or entertainment. Original itemized receipts are needed to substantiate the business purpose of the expense. All original receipts must show evidence of payment. Credit card statements while demonstrating proof of payment are not considered receipts. If proof of payment by check is required, a copy of the cancelled check or bank statement is sufficient.

Note: The College requires original receipts for all expenses submitted for reimbursement. DO NOT use your coupons, rebates or gift cards, as they are not reimbursable.
<table>
<thead>
<tr>
<th>Category</th>
<th>Documentation Details</th>
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<tr>
<td>Airline/Rail Ticket</td>
<td>The confirmation receipt and boarding pass.</td>
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<tr>
<td>Car Rental</td>
<td>Car rental agreement or receipt for payment made.</td>
</tr>
<tr>
<td>Conference/Seminar</td>
<td>Registration receipt, which should show name, date, venue, and registration cost for conference or seminar.</td>
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<tr>
<td>Foreign Currency</td>
<td>Expenses paid in foreign currency must be reported in U.S. dollars. The conversion rate as indicated by the College’s banking institution for the period in which the purchase was made should be included. Currency conversion fees are reimbursable when original conversion receipt is provided.</td>
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<tr>
<td>Hotel/Lodging</td>
<td>The final hotel folio or itemized bill for lodging and expenses charged to the room.</td>
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<tr>
<td>Meals During Travel</td>
<td>Meals are reimbursed provided that the costs per meal (including tip) does not exceed the maximum reimbursable rate. Original receipts must be submitted to substantiate that a meal was taken by the traveler regardless of the cost of the meal. The expense report should include a notation that no alcoholic beverages are included in the expense.</td>
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<tr>
<td>Personal Vehicle</td>
<td>Receipts for expenses related to the use of private vehicles for College business such as those issued by toll stations or parking facilities. The College will only reimburse employees for the exact mileage based on MapQuest calculations from the College (467 Franklin St, Bloomfield, NJ) to your destination and your return to the College. MapQuest is the only document that will be accepted for mileage ($.565). Attach all original receipts for parking, tolls, etc. and a printout of the MapQuest calculation. For current mileage rate, see the Finance and Business Affairs website.</td>
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<td>Telephone/Fax /Internet Charges</td>
<td>If made at commercial establishments, the vendor-generated receipt showing amount, date and type of expense. If charged to the hotel room, these charges should be included in the final hotel folio.</td>
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<td>Entertainment Tickets</td>
<td>Original vendor statement/receipt</td>
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<tr>
<td>Conference/Seminar</td>
<td>Registration receipt, which should show name, date, venue, and registration cost for conference or seminar.</td>
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<td>Meals (Non-Travel)/ Catering</td>
<td>1) Receipts</td>
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<td>Related to Business Meetings or</td>
<td>Original, itemized receipts showing detailed list of food and beverages purchased. Restaurant tabs and credit card slips by themselves are not the best documentation for the reason that they cannot validate the types of expenses incurred. However, the College is cognizant of cases and circumstances where itemized receipts may not be available or obtainable. Some establishments may issue receipts that only provide a summary of expenses with the total charges; others issue only a customer’s portion of a tab that indicates total charges. In such cases, the College will deem &quot;appropriate&quot; documentation those &quot;summary receipts&quot; and tabs; and in cases where receipts are not available at all, those credit card slips generated when payment was</td>
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<td>Events</td>
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made using a credit card. However, the following conditions apply:
   a) the expense report should include a notation that no alcoholic beverages are included in the expenses incurred; or,
   b) for events hosted by Advancement, Admissions or the President’s Office ONLY; when the expenses include alcoholic beverages the report should specify the cost, and charge it to an appropriate Bloomfield account.

2) Business Purpose
Also required for reimbursement for business meal expenses is the substantiation of the meal itself as having a business purpose. When reporting expenses, include the reason for the business meal, the names of individuals present and their affiliations and title.
Honorarium Payment

Honorarium payments can be in the form of cash or gift and should be limited to increments of $10.00, to a maximum of $500.00 or less, unless specifically authorized by a Vice-President. Notable exceptions might be for distinguished or recognized professional key note speakers at major events or fundraising activities.

According to the IRS, all honorarium payments to individuals are taxable.

- A 1099 (Miscellaneous Income) form will be issued by the College for compensation to an individual in excess of $600.00 per calendar year.
- If the intended honorarium recipient is not a resident of the United States, additional withholding may be required. Contact the Finance Office for assistance and completion of non-resident forms.

An Honorarium is not appropriate if the College is obtaining the services of a professional speaker or consultant who performs the requested service for a living.

If the College were engaging an individual repeatedly over a brief period of time, an Honorarium would not be appropriate as such use would be in conflict with the purpose of this policy. To ensure proper oversight of the use of the Honorarium, payments to an individual made in a given fiscal year are limited to $500 in total. Travel expenses may be reimbursed or paid directly on behalf of the guest provided they are in accordance with the College’s Business Expense policy (see Note 1 below).

Conflict of interest or engagements with related parties must be disclosed in advance to the Vice-President of Finance and Administration.

Honorarium Engagement Procedure

Prior to engaging the services of any individual who will be compensated via an honorarium, the hiring department must complete the Honorarium Request Form. Departments are responsible for making an initial assessment of the employment status of individuals they engage to ensure that they meet the definition of honorarium. Departments are encouraged to contact the Accounting Office in Knox Hall with specific questions prior to finalizing arrangements with the individual. Upon completion of the form and obtaining all necessary approval the individual can be engaged. The individual being engaged must submit a completed and signed W-9 Form to the Accounting Office in Knox Hall via mail or faxing to 973-259-0710 or attach to the Honorarium Request Form.
Honorarium Payment Procedures

In order to process an Honorarium payment, the Voucher Form must be completed and signed by all parties and submitted to the Accounts Payable Department. Be prepared to provide the following information:

- The completed and signed Honorarium Request Form
- W-9 form completed by person being engaged (if it has not already been sent to the Accounting office in Knox Hall)
- Name of honoree/speaker/individual
- The mailing address to send check
- Honoree’s institution or organization
- Purpose of honorarium
- Date of engagement
- Time or effort being recognized
- Amount offered
- Signatures of Requestor and Approver
- Department Account number to be charged

Note 1: Travel allowances and expected reimbursements, must be submitted using the Travel Expense Reimbursement form and sent to Accounts Payable.

________________________________________
Approved By:

Signature: ___________________________ Date: ____________
Howard Buxbaum

VP Finance & Administration
**BLOOMFIELD COLLEGE BUSINESS ENTERTAINMENT EXPENSE REIMBURSEMENT FORM**

Use this form to report and request reimbursement for one or multiple expenses incurred for business entertainment. All entertainment expenses must conform to the College’s policy on business entertainment expenses. For guidance, refer to the Business Travel and Entertainment Policy.

### BUSINESS MEALS (NON-TRAVEL)

<table>
<thead>
<tr>
<th>DATE</th>
<th>BUSINESS PURPOSE OF MEAL</th>
<th>NAMES, TITLES AND AFFILIATIONS OF THOSE IN ATTENDANCE</th>
<th>SUBTOTAL</th>
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**NOTE:** If a personal car or other transportation is used to get to the off-site location where you are hosting the business entertainment event, as indicated, use this form. If mileage or other transportation expenses are incurred for travel events not hosted and paid by you, use the Business Travel Expense Reimbursement form. Refer to the Business Travel and Entertainment Policy for more information.

**SUBTOTAL**

### MILEAGE IN CONJUNCTION WITH BUSINESS MEALS/ENTERTAINMENT LISTED (SEE NOTE)

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<tr>
<th>DATE</th>
<th>DESTINATION</th>
<th>MILEAGE</th>
<th>RATE</th>
<th>TOTAL MILEAGE EXPENSE</th>
<th>OTHER (DESCRIPTION)</th>
<th>OTHER (AMOUNT)</th>
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**SUBTOTAL**

**B** **SUBTOTAL (OTHER BUSINESS EXPENSES INCURRED DURING TRAVEL)**

**C**

ACCOUNTS TO BE CHARGE FOR BUSINESS ENTERTAINMENT EXPENSES

<table>
<thead>
<tr>
<th>FUND</th>
<th>UNIT</th>
<th>OBJECT</th>
<th>LOC</th>
<th>SUBTOTAL</th>
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</table>

**SUBTOTAL OF ACCOUNTS CHARGED** (TO EQUAL AMOUNTS TOTALED IN CELLS A+B+C)

<table>
<thead>
<tr>
<th>TOTAL EXPENSES (A+B+C)</th>
<th>LESS ADVANCES RECEIVED</th>
<th>NET AMOUNT DUE TO PAYEE</th>
</tr>
</thead>
</table>

**I certify that the expenses herein are correct in all respects, that the amounts as charged have been actually paid by me for entertainment expenses or by the College as advanced entertainment expenses and that the mileage or other transportation charges were incurred in direct correlation to the entertainment expense.**

**EMPLOYEE’S NAME (PRINT)______________________________**

**EMPLOYEE’S SIGNATURE______________________________**

**DATE______________________________**

**SUPERVISOR’S NAME (PRINT)______________________________**

**SUPERVISOR’S SIGNATURE______________________________**

**DATE______________________________**

**VICE PRESIDENT (PRINT)______________________________**

**VICE PRESIDENT’S SIGNATURE______________________________**

**DATE______________________________**

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**Business Office Use Only**

<table>
<thead>
<tr>
<th>Vendor #:</th>
<th>Due Date:</th>
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<th>Check #:</th>
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BLOOMFIELD COLLEGE BUSINESS TRAVEL EXPENSE REIMBURSEMENT FORM

PAYEE'S FULL NAME (FIRST, MIDDLE INITIAL, LAST) | DEPARTMENT | TELEPHONE EXTENSION | EMAIL
--- | --- | --- | ---

Use this form to report and request reimbursement for expenses incurred during each business travel event. All travel expenses must conform to the College’s policy on business travel expenses. For guidance, refer to the Business Travel and Entertainment Policy.

<table>
<thead>
<tr>
<th>INCLUSIVE DATES OF TRAVEL</th>
<th>BUSINESS PURPOSE OF TRAVEL</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTURE:</td>
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<tr>
<td>RETURN:</td>
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<table>
<thead>
<tr>
<th>EXPENSE DETAILS</th>
<th>DATE</th>
<th>HOTEL</th>
<th>AIR/BUS/RAIL</th>
<th>TOLLS</th>
<th>CAR RENTAL</th>
<th>PARKING</th>
<th>CAR SERVICE/TAXI</th>
<th>TELEPHONE/FAX/INTERNET</th>
<th>SUBTOTAL</th>
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**SUBTOTAL (EXPENSES)**

<table>
<thead>
<tr>
<th>MILEAGE</th>
<th>DATE</th>
<th>DESTINATION</th>
<th>MILEAGE</th>
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</table>

**SUBTOTAL (MILEAGE)**

<table>
<thead>
<tr>
<th>MEALS DURING TRAVEL</th>
<th>DATE</th>
<th>BREAKFAST</th>
<th>LUNCH</th>
<th>DINNER</th>
<th>SUBTOTAL</th>
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**SUBTOTAL (MEALS)**

<table>
<thead>
<tr>
<th>ACCOUNT TO BE CHARGED FOR BUSINESS TRAVEL</th>
<th>FUND</th>
<th>UNIT</th>
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<th>LOC</th>
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<td>SUBTOTAL OF ACCOUNTS CHARGED (TO EQUAL AMOUNTS TOTALLED A+B+C+D)</td>
</tr>
</tbody>
</table>

**I certify that the expenses herein are correct in all respects, that the amounts as charged have been actually paid by me for traveling expenses or by the College as advanced traveling expenses and that the distances specified have been actually and necessarily traveled by me on the stated dates.**

<table>
<thead>
<tr>
<th>EMPLOYEE'S NAME (PRINT)</th>
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<th>DATE</th>
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<tbody>
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</tbody>
</table>
Bloomfield College Honorarium Request Form

Date: __________________________  Account(s) to be charged: ________________________________________________

Name of Person being engaged: _____________________________________________________________________________

Person’s Mailing Address: _________________________________________________________________________________

The event, class or meeting for which the speaker is engaged or invited: ____________________________________________

Date of event/class/meeting: ________________________  Anticipated size of audience: ______________________________

The audience will consist of: ___________________________________ Location: _____________________________________

The speaker’s program: ______________________________________________________________________________________________________

In brief, the qualifications of the speaker: professional position, education, training, background, or similar and what makes their service unique:

________________________________

________________________________

________________________________

Amount of honorarium requested: ______________  Estimated Reimbursement for Travel: ________________________

A Business Travel and Entertainment Expense Reimbursement form needs to be completed for payment of travel expenses.

________________________________________  ______________________

Name of Bloomfield faculty/staff making this request  Signature of Bloomfield faculty/staff making this request

________________________________________

Name of Supervisor  Signature of Supervisor

________________________________________

Name of Vice President  Signature of Vice President

This completed and approved form to be included with the Voucher Form when requesting honorarium payment. Person being engaged must submit a completed W-2 form which can be attached to this document or mailed/faxed directly to Knox Hall, Accounting Department. No payments will be processed without a W-9 form on file.