Welcome to the new department newsletter devoted to keeping our traveling faculty current on the latest LSU traveling news. This issue will cover the most common mistakes and omissions I see in travel spend authorizations and expense reports and food reimbursement expense reports (meeting refreshments).

**TRAVEL**

**Incomplete Information**

Spend authorizations should always include enough information for approvers to understand your intentions. Pay attention to details so approvers aren’t left guessing at what you meant to state. The July Campus Traveler newsletter discusses spend authorization technical requirements, but travelers should also include in attachments of things like conference invitations and award letters. The Justification field should contain detailed presentation titles.

Explanatory paragraphs are necessary if you plan to travel days before or after the conference. Your paragraph should include the business purpose of the needed extra days. Examples include library research, interviews with business colleagues that can’t take place during the conference, required ground transportation (train travel or rented car) because your flight isn’t able to land in the city where the conference takes place, etc. The more information you provide the less chance your spend authorization will be returned for more information. A good rule of thumb is that if you feel something should be explained, then explain it.
Expense Report Missing Forms

The most frequent omissions I see on expense reports are the award letters received from external funding sources (ORED, Dean) and the required AS150 needed when travelers pay a fee via Paypal. The AS150 must be signed by the traveler and department Chair before it can be attached to the expense report.

In addition I occasionally find that travelers have forgotten to provide a currency conversion web page for each foreign currency receipt. Don’t forget that the currency conversion must be printed using the date the expense occurred, not the date the expense report was created. Since the receipt is printed in a foreign language, it will be necessary to provide a few words explaining the nature of the receipt. Just write a very brief English description on the receipt.

I also occasionally find that travelers requesting mileage reimbursement for driving to and from the airport have forgotten to attach a mileage calculator webpage showing miles from the domicile to the airport and back. Travelers are welcome to use any mileage calculator, but Oanda.com is a good one if you don’t already have a favorite.

Something I sometimes see is that travelers use the date the expense report was created for each line item. Use the date the expense occurred.

I occasionally see hotel confirmation in place of the detailed hotel folio. Hotel confirmations do not show what was charged to the room each night. Auditors need to see what was charged to the room each night to confirm that every charge was an allowable charge.

Lastly…travel auditors are starting to ask for conference details in the expense report attachments even though this information may already be attached to the spend authorization. Details include a program page showing the conference location and dates and the program page showing the date you presented your paper.
Meeting Refreshment Spend Authorizations & Expense Reports

The basic rule for food reimbursement is that there must be a business purpose for ordering food. Business purpose is defined as a purpose that compliments or enhances the mission of the department. In our case that would be the study of languages and culture. A business purpose can be something like providing refreshments after an orientation meeting of graduate assistants where further discussion takes place, or perhaps refreshments after a guest speaker presentation where attendees can interact with the speaker. Whatever the purpose, it must benefit or enhance the mission of Foreign Languages & Literatures and the expense must be approved by the account manager.

One cannot be reimbursed for food using a State funded account (the department budget) simply for entertainment. It’s actually against State law to use State funded accounts for gifts and entertainment. For example, you cannot be reimbursed the cost of a food basket that’s intended as a gift for a speaker or anyone else. Another example is ordering food a retirement party. Retirement parties are viewed as entertainment so State funds cannot be used for reimbursement. Nor can anyone be reimbursed from a State funded account for a retirement gift.

Can one be reimbursed for these kinds of expenses from a Foundation account? Perhaps. It depends on the account donor’s intent on how the funds can be used and if the Department Chair elects to approve the expense.

Completing the Spend Authorization and Expense Report

The best way I know to explain how to create a spend authorization and expense report is to provide an example from a previously paid expense report.

Step 1 - The AS499

The first step in the process is to complete an AS499 in advance of the event! It takes anywhere from 7-10 days to receive back a fully approved form so please submit the form to Jeannie at least two weeks prior to the event. No approved AS499, no reimbursement. Need help understanding how to fill it out? Click HERE to see an example of a fully approved refreshment AS499. Check with Jeannie to find out what account number to use and what spending limits may be in place.
Step 2 – The Spend Authorization

A refreshment spend authorization is not required if NO travel is involved. So what does this mean exactly...If you simply want to provide refreshments for a group of people already here (grad assistants for example), no travel is involved so you can skip the Spend Authorization. However...if you want to provide refreshments for a guest speaker who traveled here at the expense of the department, then the Spend Authorization is required. Here’s an example of a completed refreshment Spend Authorization when one is needed:

Spend Authorization Details

Spend Authorization Lines

Don’t forget to attach the completed and fully approved AS499 in the Attachments tab!

Check with Jeannie about the account number.
Step 3 – The Expense Report

Now that you have receipts, the completed AS499 and the event has occurred, you can proceed with the reimbursement expense report. You can’t process an expense report until after the event. A word of caution about receipts: *do not combine personal purchases with your refreshment purchases on the same receipts!* Again, here’s an example of a previously approved and paid refreshment expense report:

**Expense Report Details**

<table>
<thead>
<tr>
<th>Expense Report Information</th>
<th>Expense Report Reference Information</th>
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<tbody>
<tr>
<td>Company</td>
<td>Expense Payee Paid</td>
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<tr>
<td>Louisiana State University and Agricultural and Mechanical College</td>
<td>Yes</td>
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<tr>
<td>Approval Date</td>
<td>Memo</td>
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<tr>
<td>11/15/2016</td>
<td>Spanish recruitment event for undergraduate students and what the Spanish program can offer</td>
</tr>
<tr>
<td>Business Purpose</td>
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<tr>
<td>Travel - Special Meal</td>
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</table>

**Expense Report Line Items**

- 11/08/2016 59.10
  - Special Meal - Refreshments

- 11/09/2016 191.89
  - Special Meal - Refreshments

- 11/09/2016 5.38
  - Special Meal - Refreshments

**Expense Report Line**

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<thead>
<tr>
<th>Date</th>
<th>Expense Item</th>
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<th>Per Unit Amount</th>
<th>Total Amount</th>
<th>Memo</th>
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<th>Program</th>
<th>Project</th>
<th>Gift</th>
<th>Grant</th>
<th>Cost Center</th>
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<th>Function</th>
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<td>Special Meal - Refreshments</td>
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<td>59.10</td>
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<td>LSUAM</td>
<td>Hispanic Studies</td>
<td>(empty)</td>
<td>FN10 Instruction</td>
<td>(empty)</td>
<td>Expense Audited</td>
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<td></td>
</tr>
</tbody>
</table>

Don’t forget to attach your receipts and the fully approved AS499 in the Attachment tab.