

## **BUSINESS ENTERTAINMENT PROCEDURES**

### **Faculty or Staff Member:**

- Requests for business entertainment expenses to be paid directly to the vendor by the University must be submitted on a requisition or voucher, as appropriate. Documentation of business purpose must accompany request for payment.
- Reimbursement requests for business entertainment expenses paid for by a faculty or staff member must be submitted on an [Expense Report](#).
  - Approved Expense Reports must be submitted to Accounts Payable within thirty (30) days from the date the business meal and entertainment expense was incurred. Employee completes Expense Report, attaching all required supporting documentation, including receipts, bills, etc. Per IRS rules and regulations, expenses not submitted for reimbursement in a timely manner are subject to inclusion in the employee's wages and reported as taxable income.
  - Submits Expense Report with attachments to department chair/head for review.

### **Department Chair/Head:**

- Reviews completed Expense Report for appropriateness, completeness, accuracy, compliance with Baylor Travel & Entertainment Policy, and availability of funds. If sufficient operating funds are not available, restricted funds or other departmental funds should be used. Expenses in excess of available funds may not be reimbursed. A Budget Change Request form should be submitted to the Budget Office if a budget change is needed as a result of the actual expenses.
- Approves/disapproves Expense Report. Approved Expense Reports must be submitted to Accounts Payable within thirty (30) days of the date the business meal and entertainment expense was incurred. Disapproved Expense Reports must be returned to the faculty or staff member to address unapproved expenses.
- If payment of the expense creates a taxable benefit to the employee, the department chair/head must forward a copy of the approved Expense Report to [Payroll\\_Office@baylor.edu](mailto:Payroll_Office@baylor.edu).
- Expense Reports and supporting documentation submitted prior to January 1, 2015 are to be maintained within department for six (6) fiscal years plus current year.

### **Approval Checklist - Responsibilities of Anyone Approving an Expense Report:**

- Evaluates each expense item claimed, regardless of amount, as to its reasonableness given the circumstances of the business entertainment.
- Ensures that receipts required to support amounts on the Expense Report are included. The approver must review each individual receipt to ensure that it is appropriate and that amounts are properly reported. Any business entertainment expense, regardless of amount, must be supported by an original detailed receipt.
- Ensures that required information is included for all guest and entertainment expenses.
- Ensures that the proper department and expense account codes are indicated.
- Ensures that any exceptions to University policies and procedures are addressed and resolved.
- Identifies taxable income and forwards Expense Report to [Payroll\\_Office@baylor.edu](mailto:Payroll_Office@baylor.edu).
- Approval of an Expense Report indicates that the approver has read the Baylor Travel & Entertainment Policies & Procedures and is familiar with the requirements and responsibilities in approving such Expense Reports.

### **Accounts Payable:**

- Issues check or coordinates direct deposit into the faculty or staff member's bank account for approved expenses.