Disbursement Training
Presentation Highlights

- Expense Reports vs Invoices
- Foundation Website
- Is Expense Allowable for Reimbursement?
- Business Purpose/ Project Purpose or Restrictions
- Prohibited Disbursements
- Travel
- Business Meals
- Gifts
- Lost Receipt Form
Please visit the Foundation website:

https://give.fiu.edu/
Expense Reports vs Invoices

What is an expense report?

• Expenses a FIU employee has incurred through travel or non-travel
• Created through travel and expense module in PantherSoft Financials
• Example of expenses: business meals, flowers & gifts, travel, mileage, incidental expenses

What is an invoice?

• Payment to an approved Vendor (not an employee)
• Payment for goods and/or services
• Periodic payments
• Vendor Setup is done only by Purchasing Department
Business Purpose/ Project Purpose

- A business purpose is **required** for all vendor disbursements and employee expense reimbursements.

- Questions to ask yourself – How does this particular expense help to advance FIU’s mission? How does the expense adhere to the Foundation project restrictions set by donor?

Examples:

<table>
<thead>
<tr>
<th>Poor</th>
<th>Good</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lunch Meeting</td>
<td>Roary held lunch meeting at Lucca’s restaurant to discuss research project with students Kathy Brown and Bob Smith.</td>
</tr>
<tr>
<td>Expenses from the new student welcome event</td>
<td>Food provided during the new student welcome event to discuss financial aid and registration issues, 150 people in attendance</td>
</tr>
</tbody>
</table>
Is Expense Allowable?

3 Tests Must Be Met

1. Is expense allowed by FIU Foundation Policy? 
   - Yes
   - No (STOP)

2. Is expense allowed by Project (donor intent/restrictions)? 
   - Yes
   - No (STOP)

3. Is project cash available? 
   - Yes
   - No (STOP)

* See Foundation Disbursements Policy
Prohibited Disbursements

| Political / Religious aspirations of Individual / Group |
| Cash Donations to Other Charitable Organizations |
| Direct Scholarship payments to FIU Students |
| Previously Reimbursed Expenses |
| Prof. License Fees not directly related to Employment |
| Personal Perquisites “Perks” not benefitting FIU / FIU Foundation |
| Cell Phones / Monthly Service bills |
| Home Internet Connection / Maintenance |
| University Faculty Club memberships |
| Direct Salary Payments / Bonuses to FIU Employees |
| Foreign Traveler Visa Application Fees |
| Passport Application Fees / Photos |
| Personal Dry Cleaning (unless official travel is 7+Days / Int’l) |
| Advances of any kind |
| Penalties / Fines / Citations / Tickets |
| Parking Decals |
| Non-Business Related / Home-Office Expenses |
Travel
Travel Authorization vs Expense Report

**Travel Authorization (TA)**
The formal document to secure approval to travel on behalf of the University. The TA is submitted prior to travel on official University business and must be fully approved *prior* to any reservations or registrations. Please allow sufficient time to secure appropriate approvals.

**Expense Report (ER)**
The document used to reimburse travelers for expenses incurred while on travel and to record expenses to ledgers. ER’s are payments made to the employee.
## Travel

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Airfare</strong></td>
<td>Reasonable coach (Economy) airfare rates</td>
</tr>
<tr>
<td></td>
<td>Trip Insurance will not be reimbursable</td>
</tr>
<tr>
<td></td>
<td>- Upgrades Within Economy Class: Need <em>prior</em> VP approval</td>
</tr>
<tr>
<td><strong>Lodging</strong></td>
<td>Room + Applicable Taxes + Hotel Parking during travel dates</td>
</tr>
<tr>
<td></td>
<td>Cannot exceed <em>twice</em> the GSA (domestic) or US Department of State (foreign)</td>
</tr>
<tr>
<td><strong>Local Lodging</strong></td>
<td>If employee resides &lt; 50 miles from meeting locations</td>
</tr>
<tr>
<td></td>
<td>Requires written justification <em>and</em> FIU CFO approval</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td><strong>Non-Reimbursable:</strong></td>
</tr>
<tr>
<td></td>
<td>- Movies, Mini-bar, Hotel Amenities</td>
</tr>
<tr>
<td></td>
<td><strong>Reimbursable only if Travel &gt; 7 Days or International:</strong></td>
</tr>
<tr>
<td></td>
<td>- Personal Laundry/Dry Cleaning:</td>
</tr>
</tbody>
</table>
Meals Per Diem

<table>
<thead>
<tr>
<th>Domestic Travel</th>
<th>When not conducting business with other people, the University’s rate meal allowance applies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meals</td>
<td>Rate</td>
</tr>
<tr>
<td>Breakfast</td>
<td>$ 6.00</td>
</tr>
<tr>
<td>Lunch</td>
<td>$ 11.00</td>
</tr>
<tr>
<td>Dinner</td>
<td>$ 19.00</td>
</tr>
<tr>
<td>Total Rate per day</td>
<td>$ 36.00</td>
</tr>
</tbody>
</table>

*Meal allowance should not be claimed when the meals are provided by the host location (i.e. seminar that provides lunch to participants)*

<table>
<thead>
<tr>
<th>Foreign Travel</th>
<th>Meals are reimbursed at the foreign per diem rate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><a href="https://secureapp2.hqda.pentagon.mil/perdiem/pdrates.html">https://secureapp2.hqda.pentagon.mil/perdiem/pdrates.html</a></td>
</tr>
</tbody>
</table>
# Incidentals & Other Transportation

| **Taxis, Bus, Shuttle, Train, Uber, Lyft Valet/Parking Fees & Tolls** | Reimbursable if needed to complete official business  
Gratuities / Tips up to 20% |
|---|---|
| **Car Rental** | Reimbursable according to University Travel Expense Policy  
If using Enterprise and National (FIU Corporate ID **XZ41D69**)  
Must rent compact cars. |
| **Personally Owned Vehicles** | Reimbursement will be calculated on mileage at the FIU approved rate  
• Must include MapQuest showing mileage |
Personally Owned Vehicles: Mileage Reimbursement

Reimbursable:

• MMC to BBC for Training
• MMC to Event to Home (after work hours)

Not Reimbursable:

• Home to MMC (during work hours)
• Home/MMC to Store for supplies

Business Meals
# Business Meals

| What is a business meal?          | Business meals are not events  
|                                  | Typically, feature discussion, usually of a private or semi-private nature  
|                                  | Small in scale  |

| Procedure                        | Expense reimbursement must be submitted within 60 days from the date incurred  
|                                  | The most senior individual attending the meal must submit the expense for reimbursement to his/her supervisor for approval  |

| Documentation Required            | Itemized expense receipt and payment receipt  
|                                  | Credit card receipt (if applicable) to indicate proof of payment  
|                                  | List of meeting attendees and professional affiliation  
|                                  | Business purpose of meeting  |
# Business Meal Caps

## Business Meals involving only employees
- Breakfast: $20 per attendee
- Lunch: $30 per attendee
- Dinner: $60 per attendee
- Snacks: $20 provided during a meeting per attendee

## Business Meals involving business guests (non-employees)
- Breakfast: $30 per attendee
- Lunch: $45 per attendee
- Dinner: $75 per attendee
- Snacks: $30 provided during a meeting per attendee

* Rates are inclusive of food, beverages, taxes and delivery charge.
* Tips are exclusive of the cap but shall not exceed 20% of the subtotal.
- Business meals with candidates for employment by FIU shall be considered business meals involving only employees.
- Reimbursement for alcoholic beverages before 5pm will not be allowed for business meals involving employees or prospective employees.
Gifts
### Gifts

**Gift to Employees**

- Only one gift of flowers or gift basket per department and coordinated through the department, costing less than $100, sent in recognition of a University employee related to the following:
  - Hospitalization
  - Birth
  - To express sympathy during times of a University’s employee bereavement

- Gifts (non-monetary) to recognize or commend an employee’s work effort will be permitted at a cost of less than $100

**Employee Awards**

- Non-monetary awards **shall not** exceed $400
  - Foundation will report to Human Resources any employee awards valued at $100 or greater
  - Non-monetary awards such as plaques will be permitted as long as award does not conflict with donor restrictions or purpose of account to be charged
| **Length of Service/Retirement Award** | • Length of service awards including retirement gifts valued up to $400 may be funded as long as it does not conflict with donor restrictions or the purpose of the account to be charged (non-monetary). Generally, not taxable to the employee. |
| **Gifts to Non-employees and donors** | • Gifts made to members of the University’s various constituencies are only appropriate and reimbursable if there is a valid business purpose and a statement of benefit to the University or Foundation and does not conflict with donor restrictions or the purpose of the account to be charged.  
• Gifts are limited to non-monetary items valued at $150 or less.  
  • **Allowable gifts**: flowers sent in recognition of a birth, get well hospital stay, or to express sympathy during times of bereavement  
• Donations to a charitable organization (capped at $150) in lieu of flowers when related to the death of a University constituent will be allow if it does not conflict with donor restrictions or the purpose of the account to be charged |
Lost Receipt Form

- Only **two** lost receipts are allowed per fiscal year.
- If 2 or more lost receipts forms are submitted within the fiscal year, a memo with a supervisor approved corrective action plan must be included.

[https://give.fiu.edu/business-governance/online-forms/](https://give.fiu.edu/business-governance/online-forms/)
Helpful Tips

• University provides training on how to create an expense report

• Foundation = Business unit FIU 02

• Be mindful that any changes to accounting details may affect workflow approvals

• Expense managers must check for
  • supporting documentation
  • available funds
    • discretionary projects - fund 900
    • endowment projects – fund 901
    • other restricted projects – usually fund 901
  • compliance to project purpose
Any Questions?

Thank You!
Contact Us:

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Phone: 305-348-3758
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Website:  https://give.fiu.edu/