Florida International University Foundation, Inc. (FIU Foundation) was established in 1969 to encourage, solicit, receive and administer gifts for scientific, educational and charitable purposes for the advancement of Florida International University and its objectives. It is registered by the State of Florida as a charitable organization and is approved by the U.S. Internal Revenue Service as a tax exempt 501(c)(3) organization. The Foundation has also been certified as a Direct Support Organization (DSO) of Florida International University as defined in Florida Statue 1004.28.
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 of PantherSoft Financials
• Example of employee expense include business meals, flowers & gifts, office supplies, parking, etc.

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 the Controllers Office
Travel & Expense Reimbursement Process

FIU Foundation, Inc.
Expense Report Overview

**Travel**
- Obtain a Travel Authorization (TA) prior to the trip
- Approve TA
- Make air travel, hotel, and car rental reservations
- Cash Advance Requests are ONLY allowed through the University
- Create Expense Report and submit by faxing all supporting documentation to (305) 348-1355

**Non-Travel**
- Create Expense Report and attach all supporting documentation
- Submit by faxing all documents to (305) 348-1355
- Plan ahead for event-related expenses
Required to Submit Expense Report

1. Obtain Employee & Supervisor Signature
2. Authorized signature for Foundation Project
3. Business Purpose/Benefit to Foundation
4. Include Supporting Documentation
   - Receipts, Event flyer/announcement, list of attendees and affiliations
Signature Authorization Form

Your office should have a copy of the signature authorization form.

Form must be approved by Dean or Vice President & University Area Budget Manager.

To update form please contact Accounting Coordinator Angelica Sanchez x76221.
Creating the Expense Report

GL Unit – A legal entity for financial reporting

Site – “1” (Modesto Maidique Campus)

Fund – 900 (Unrestricted), 901 (Temporarily-restricted)

Program will always equal “00”

Activity – Restrictions based on a special activity within a project ID

Project – Foundation Project ID# which is associated to an Organizational Department
Common GL Account Numbers

Commonly used GL account numbers for Foundation Expense Reports:

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>711201</td>
<td>Travel-DSO</td>
</tr>
<tr>
<td>711203</td>
<td>Business Meals-DSO</td>
</tr>
<tr>
<td>711211</td>
<td>Per Diem - In State</td>
</tr>
<tr>
<td>711212</td>
<td>Mileage - In State</td>
</tr>
<tr>
<td>711213</td>
<td>Airfare - In State</td>
</tr>
<tr>
<td>711214</td>
<td>Car Rental - In State</td>
</tr>
<tr>
<td>711215</td>
<td>Registration Fee - In State</td>
</tr>
<tr>
<td>711216</td>
<td>Incidental Expenses</td>
</tr>
<tr>
<td>711233</td>
<td>Airfare - Foreign</td>
</tr>
<tr>
<td>711236</td>
<td>Incidental Expenses - Foreign</td>
</tr>
<tr>
<td>711602</td>
<td>Events</td>
</tr>
<tr>
<td>711603</td>
<td>Flowers &amp; Gifts</td>
</tr>
<tr>
<td>772113</td>
<td>Other Professional Fees</td>
</tr>
<tr>
<td>773301</td>
<td>Office Supplies</td>
</tr>
<tr>
<td>773906</td>
<td>Other Materials and Supplies</td>
</tr>
</tbody>
</table>

- If purchasing food/beverages for a staff meeting or event use **711602**
- All business meals use **711203**
- Any gifts use **711603**
- For catering use **711601**
Travel Policies and Procedures

• The Foundation Travel Policy details reimbursable travel expenses requirements for use of Foundation funds.

<table>
<thead>
<tr>
<th>Airfare</th>
<th>Lodging</th>
<th>Incidentals</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Coach class reimbursed</td>
<td>• <strong>Domestic</strong> – Continental U.S. - U.S.</td>
<td>• Tolls and Parking</td>
</tr>
<tr>
<td>• Business class or one upgrade reimbursed</td>
<td>General Services Administration (GSA)</td>
<td>• Tips up to 20%</td>
</tr>
<tr>
<td>for the University President, Vice Presidents, and Deans only if travel time exceeds four hours</td>
<td>Non-continental U.S. The Department of Defense (DOD)</td>
<td>• Expenses less than $25 do not require receipts</td>
</tr>
<tr>
<td>• All other employees require VP approval prior to ticket purchase</td>
<td>• <strong>Foreign</strong> U.S. Department of State Foreign</td>
<td></td>
</tr>
<tr>
<td>• First class not permitted if business class available</td>
<td>• <strong>Local</strong> (within 50 miles of residence) U.S. General Services Administration</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Twice the above rates are allowed</td>
<td></td>
</tr>
</tbody>
</table>
Travel Policies and Procedures

- All authorized signers approving travel expenses must be more senior in the University than the employee being reimbursed.

- All expenses must be submitted to the Foundation for reimbursement within **60 days** of the date paid or incurred as per IRS regulations.

<table>
<thead>
<tr>
<th>Meals</th>
<th>Other Transportation</th>
<th>Guest Travel</th>
</tr>
</thead>
</table>
| Cap of $20 breakfast, $30 lunch, $50 dinner inclusive of food, beverage, snack and tax; Tip is exclusive not to exceed 20% total bill | • Taxi, shuttle, bus, train  
• Private automobile service not reimbursed | Permitted for non-university employees (consultants, lecturers, employment candidates, donors, spouse) as specified in policy |
# Travel Per Diem Domestic Meal Allowance

Meals are only $36 per day for **domestic travel**

## Domestic Meal Rate Table (Continental and Non-Continental U.S.)

The meal allowances are reimbursed based on the following criteria:

<table>
<thead>
<tr>
<th>Meals</th>
<th>Rate</th>
<th>Travel Begins prior to:</th>
<th>Extends beyond:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$6.00</td>
<td>6:00 a.m.</td>
<td>8:00 a.m.</td>
</tr>
<tr>
<td>Lunch</td>
<td>$11.00</td>
<td>Noon</td>
<td>2:00 p.m.</td>
</tr>
<tr>
<td>Dinner</td>
<td>$19.00</td>
<td>6:00 p.m.</td>
<td>8:00 p.m.</td>
</tr>
<tr>
<td>Total Rate per day:</td>
<td>$36.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note** - that the meal allowance should not be claimed when the meals are provided by the host location (i.e. seminar that provides lunch to participants).
Travel Per Diem

- General Services Administration (GSA) Per Diem Rates for the Continental U.S.:
  - http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentId=17943&contenttype=GSA_BASIC
    - Rates are set by fiscal year, effective October 1st

- Alaska, Hawaii, U.S. Territories and Possessions (Department of Defense):

- Foreign Per Diem (Department of State):
  - http://aoprals.state.gov/content.asp?content_id=184&menu_id=81
Prohibited Disbursements

- The FIU Foundation has a fiduciary responsibility to our donors to assure that donations received are used according to the donor’s intent and for appropriate business related expense

1. Foundation funds may not be used to further the political or religious aspirations of an individual or group.

2. Foundation funds may not be used to pay penalties, fines, citations or tickets.

3. Scholarships to University students will not be paid directly by the Foundation. Funds may be transferred to the University to support student scholarships.

4. Advances, whether for travel purposes or to make purchases will not be provided through the Foundation. All business related expenses incurred must be paid or reimbursed after the fact.

5. Cell phones and monthly service bill will not be paid through the Foundation.

6. Expenses that may appear to be “personal perks” with no benefit to the University or the Foundation will not be paid for from Foundation funds.
Expenses with Political Figures

- Gifts of up to $100 are allowed for local politicians. A gift would include a business meal which we pay for. Examples: Mayors, Commissioners etc

- No gifts are allowed for State Legislators (except on the first day of a new legislative session and can only include flowers to be displayed in the chambers).

- No gifts are allowed for the State Governor.

- Please contact Foundation Office if any questions concerning policies and procedures.
Tracking Expense Report Status

As of January 2013 $0-$1,000 are approved for PAYMENT by Project Manager/Prepay Auditor

$1,000 and Over Must be reviewed and approved by Supplemental Approvers

Expense Manager
- Department Expense Manager reviews and approves

Project Manager and Prepay Auditor
- Foundation T&E Accountant reviews and approves

Foundation Supplemental Approver
- Review and approval by Accounting Coordinator, Controller, and AVP

Approve and Post
- Payment to Employees sent via EFT

Expense Report Project Summary

<table>
<thead>
<tr>
<th>Profile</th>
<th>Name</th>
<th>Action</th>
<th>Date/Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expense Manager</td>
<td>Flores, Yolande</td>
<td>Approved</td>
<td>08/29/2012 1:20:08PM</td>
</tr>
<tr>
<td>Propay Auditor</td>
<td>Oros Jr, Juan Claudio</td>
<td>Approved</td>
<td>08/30/2012 5:43:54PM</td>
</tr>
<tr>
<td>Supplemental Approver</td>
<td>Lafarga, Aracely E</td>
<td>Approved</td>
<td>09/05/2012 10:30:16AM</td>
</tr>
</tbody>
</table>
## Foundation Review & Approval Workflow

<table>
<thead>
<tr>
<th>Workflow will route:</th>
<th>$1 - $1,000</th>
<th>$1,001 - $4,000</th>
<th>$4,001 - $5,000</th>
<th>&gt; $5,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Exp rep</td>
<td>Prepay Auditor</td>
<td>Prepay Auditor</td>
<td>Prepay Auditor</td>
<td>Prepay Auditor</td>
</tr>
<tr>
<td>Exp rep over $1,000</td>
<td>Accounting Coordinator</td>
<td>Controller</td>
<td>AVP &amp; CEO</td>
<td></td>
</tr>
</tbody>
</table>

As of January 2013
Creating An Ideal Expense Report

1. Collect all supporting documentation and include a business purpose in the comment section (receipts, event flyers, meeting agendas, list of attendees) promptly upon completion of travel or business expense.

2. Employee must sign expense report cover sheet and provide signature approval for Project ID.

3. Confirm the Correct Accounting Details.

4. Confirm all images of documents have been faxed to x1355.

5. Refer to foundation.fiu.edu for any questions on policies and procedures.

Recruitment dinner with Dr. Doe and Dr. Oves
Details and Description

- When entering an expense report use the “General Information” tab to provide detailed description of expenses.
List of Attendees

- When using Expense Type *Domestic Meal-Entertainment* the Panthersoft Module allows you to add a list of attendees.
Reasons for Delayed Reimbursements

**Missing Signatures**
- Employee and Supervisor Signature
- Authorized signature for Project (Check your current Account Signature Form)

**Missing Supporting Documentation**
- Provide adequate documentary evidence (use the comment section to include details)
- Itemized receipts, bills, invoices, event flyer/agenda, and list of attendees
- Expenses submitted later than 60 days requires a justification for untimely submission

**Proper Accounting Information**
- Use proper Foundation Project, Fund, and GL account number
- Only a 20% Tip is allowed
Voucher Processing

FIU Foundation, Inc.
FIU Foundation Invoice

Why submitting an invoice?

- Payment for goods and/or services (ex. catering)
- Periodic payments (ex. Zephyrhills water services)
- Payments to University for payroll
- Transfers to University (trandata required)
- Scholarships for students are paid through the Financial Aid Office

Important Requirements:

- Requires an approved vendor number (not an employee)
- Vendor Setup is done only by the Controllers Office
- Foundation invoice form is on foundation.fiu.edu
- Supporting Documentation must be all originals
**Voucher Process**

**Vendor Setup**
- Setup, review, and approval through Controller’s Office
- Obtain Vendor Number

**Submit Foundation Invoice**
- Foundation invoice on [foundation.fiu.edu](http://foundation.fiu.edu)
- Provide all supporting documentation and originals (original receipts/invoices, agenda, event flyer, etc.)
- Submit to Foundation Office MARC 531

**Foundation Office Processing**
- Accountant Rosario Largaespada will review and process invoice
- Requires review and approval by Accounting Coordinator, Controller, and Assistant Vice President
- **IMPORTANT:** More than $5,000 requires Senior Vice Present of University Advancement Approval
Vendor Setup: The Controller’s Office

The following is required for vendor setup:

• Vendor application
• [http://finance.fiu.edu/controller/](http://finance.fiu.edu/controller/)
• FIU Substitute for IRS W-9 Form
• IRS Form W-8BEN (Foreign Vendors)
• Electronic Funds Transfer (EFT) Authorization
• [vendors@fiu.edu](mailto:vendors@fiu.edu)
• Fax forms to 305-348-1110
• All documents are submitted, reviewed, and approved by the Controller’s office.
• *Plan with sufficient time to avoid late payments to vendors*
FIU Foundation Invoice Requirements

1. Approved vendor and vendor number must be provided
2. Correctly completed Foundation invoice form (contact, vendor, and project information)
3. Supporting documentation attached to invoice form (original invoices, agenda, event flyer, etc.)
4. The Foundation Invoice must be signed only by those individuals who have been identified as having authorized signature on the Project ID as reflected on the Project Signature Authorization form submitted when the account was opened.
# Filling out a Foundation Invoice

Please Type (hand written not accepted)

---

**FLORIDA INTERNATIONAL UNIVERSITY FOUNDATION, INC.**

## INVOICE

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Date:</strong></td>
<td>3/11/2013</td>
</tr>
<tr>
<td><strong>Department:</strong></td>
<td>FIU Foundation, Inc.</td>
</tr>
<tr>
<td><strong>Project Name:</strong></td>
<td>Foundation Project Name</td>
</tr>
<tr>
<td><strong>Project ID:</strong></td>
<td>7-digit Project Number</td>
</tr>
<tr>
<td><strong>Contact:</strong></td>
<td>Roary Panther</td>
</tr>
<tr>
<td><strong>Telephone:</strong></td>
<td>305-348-2000</td>
</tr>
<tr>
<td><strong>Vendor/Panther ID Number:</strong></td>
<td>5134</td>
</tr>
<tr>
<td><strong>PAY TO:</strong></td>
<td>Florida International University</td>
</tr>
<tr>
<td><strong>GL Account Number:</strong></td>
<td>10-digit Activity Number</td>
</tr>
<tr>
<td><strong>Fund:</strong></td>
<td>(900-Unrestricted, 901-Temp Restricted) 900</td>
</tr>
<tr>
<td><strong>Activity (if applicable):</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Complete ONLY if payment is for services or other compensation:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Is vendor a student?</strong></td>
<td>Yes No</td>
</tr>
<tr>
<td><strong>Is vendor an FIU employee?</strong></td>
<td>Yes No</td>
</tr>
<tr>
<td><strong>If FIU is the vendor, please provide benefitting ACTIVITY NUMBER &amp; GL ACCT (for FINANCIAL AID PROVIDE BUDGET REF)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>For questions on Activity Numbers refer to the crosswalk at</strong></td>
<td></td>
</tr>
<tr>
<td><strong>If yes, provide FICA matching. Payment will be processed through the University payroll system.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Is vendor/student a non-resident?</strong></td>
<td>Yes No</td>
</tr>
<tr>
<td><strong>Print Name</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Title</strong></td>
<td></td>
</tr>
<tr>
<td><strong>If yes, must provide tax clearance from University Controller’s Office, Tax Compliance Department, ext. 7-3079.</strong></td>
<td></td>
</tr>
</tbody>
</table>
Invoice Accounting Details

- **Correct Vendor ID** and information for vendor payments
- If reimbursing a University account provide *Activity Number*
- **Project** – Foundation Project ID #
- **GL Account Number**
- **Fund** – 900 (Unrestricted), 901 (Temporarily-restricted)
- **Activity** – Restrictions based on a special activity within a project ID
- If any questions concerning Foundation projects/accounts please contact the office at x3758.
Compliance with Account Restrictions

• All Foundation invoices submitted for payment must indicate the Foundation Project ID to be charged.

• The Project charged will dictate what type of expenses may be paid or reimbursed.

• Restricted Project IDs, such as scholarship accounts, limit allowable expenses to the specific restrictions placed by the donor.

• Unrestricted Project IDs, although not specifically restricted to expense type by donor, must still adhere to appropriate business practices and be related to the mission and objectives of the department or program.
Business Purpose & Description

- All invoices submitted to the Foundation for payment or reimbursement must clearly indicate the **business purpose** of the expense.

- General descriptions such as “discussing programs” are not considered sufficient. A more **detailed explanation** is required to ascertain that it is an appropriate business expense and that it meets the requirements or restrictions related to the account being charged.

```
DESCRIPTION AND BUSINESS PURPOSE REQUIRED
Breakfast and lunch catering for the FIU Golden Panther Conference. The conference was held on 03/20/2013 to encourage, solicit, receive and administer gifts for scientific, educational and charitable purposes for the advancement of FIU and its objectives.

Event Flyer and list of attendees with affiliations are attached.

Checklist:
Event Notice/Agenda (x), Original & Detailed Meal Payment Receipts (x), List of Attendees (x), Senior Signature (x)

TOTAL: $ 1,200.00
```
Supporting Documentation

- **Original** supporting documentation, copies are not acceptable.

- The supporting documentation submitted must be in the form of *adequate documentary evidence* such as *itemized receipts, canceled checks, or bills that supports the expense reimbursement or an invoice* when payment is directed to a vendor.

- The supporting documentation submitted to the Foundation must clearly indicate the expense incurred and the amount to be paid/reimbursed.

- In the event that an original receipt/vendor invoice has been lost, submit a *Certification Statement for Lost or Unavailable Receipts* must be submitted.

- The Foundation generally processes checks daily, but due to the volume of invoices received we suggest that departments allow at least 15 working days for the payment of invoices submitted to the Foundation.
Check Distributions

• Checks processed by the Foundation will be disbursed by the Controllers Disbursement Office.

• Checks are mailed to vendor address on system or EFT

• The Foundation Office will notify Controllers Disbursements of checks to be picked up.

• Checks will only be released to University personnel, no vendor should be directed to the Controllers Disbursement Office or the Foundation Business Office to pick up checks.

• Any request for voids and stop payments please contact the Foundation Business Office.
The User Productivity Kit (UPK) is an on-demand learning tool, which provides learning activities to assist users in becoming familiar with the Campus Solutions environment. foundation.fiu.edu

- Creating a TA & Expense Report from TA
- AP/Payment Verification
- Trial Balance REPORT
- nVision reports
- Budget queries
Helpful Links and Manuals  http://finance.fiu.edu/controller/

FLORIDA INTERNATIONAL UNIVERSITY - Office of the Controller

Payment Services

Controller's Office > Departments > Payment Services > Travel

MISSION

The University Travel section is committed to excellence by providing accurate and timely travel and other expense reimbursements incurred by employees and authorized individuals, training support and outstanding customer service through dedicated teamwork.

<table>
<thead>
<tr>
<th>Travel</th>
<th>Fax:  (305) 348-6998</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inez H Stokes</td>
<td>(305) 348-2543</td>
</tr>
<tr>
<td>Sandra Orando</td>
<td>(305) 348-4041</td>
</tr>
<tr>
<td>Yanz A Gallimore</td>
<td>(305) 348-2663</td>
</tr>
<tr>
<td>Alejandro M Blanco</td>
<td>(305) 348-1141</td>
</tr>
<tr>
<td>Miguel Marquez</td>
<td>(305) 348-2438</td>
</tr>
</tbody>
</table>

* Represents the First letter of the Employee Last Name

Please refer to the University’s Travel and Other Expenses Manual for guidance.

Helpful Travel Links

- General Services Administration for maximum hotels reimbursement rates within the contiguous 48 states (Please consult the Travel and Other Expenses Manual)
- Department of Defense for maximum hotels reimbursement rates in Alaska, Hawaii, and the U.S. Territories and Possessions (Please consult the Travel and Other Expenses Manual).
- Department of State for maximum hotel and Per Diem Rates in all other Countries (Please consult the Travel and Other Expenses Manual).
- Fly America Act
- Map Quest for mileage and travel directions
- Money Exchange Information to identify the amount of US Dollars spent in a foreign currency

Fax Travel Expenses to 305-348-1355.

The Controller's Office phone number is 305-348-2161. The fax number is 305-348-1909.
Questions?

Juan C. Oves, Jr.
Travel & Expense Reimbursements
MARC 531
Phone: 305-348-4882
Fax: 305-348-3834
Email: joves001@fiu.edu

Rosario Largaespada
Vouchers/Invoices
MARC 531
Phone: 305-348-2359
Fax: 305-348-3834
Email: rosario.largaespada@fiu.edu