

THE UNIVERSITY SYSTEM OF MARYLAND FOUNDATION, INC.
EXPENSE REPORT

Name Date

Account Number Account Name

Purpose of Travel

Expenses by Date

Description	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total \$
Date								
City(ies)								
Air/Rail/Bus								
Auto (gas/mileage)*								
Taxi/Limo								
Parking/Tolls								
Car Rental								
Lodging								
Meals*								
Entertainment								
Event/Conference Fees								
Miscellaneous**								
Total \$								

* see Mileage and per diem rates under the Travel Reimbursements section of our Policies and Procedures
 Mileage reimbursement is for use of personal vehicle
 Gas reimbursement is gas for rental car

** Provide an explanation for all Miscellaneous expenses:

SIGNATURE _____
Employee

E-Mail

Phone

SIGNATURE _____
Supervisor

E-Mail

Phone

**Substantiating Travel & Entertainment Expenses
Commonly Overlooked Documentation Requirements**

Background

The IRS has specific guidelines as to what substantiates sufficient and adequate documentation for travel & entertainment expenses. Because the IRS may view a disbursement as providing a personal benefit if there is any doubt concerning the business purpose, the purpose should be documented so that a third party would have no question as to its benefit to the institution.

The Foundation's expense documentation requirements parallel those of the IRS and can be found under Travel Reimbursements in our on-line policies & Procedures.

Purpose

This checklist was prepared to highlight those USMF documentation requirements that are commonly overlooked by travelers and is designed to help prevent avoidable delays in processing your requests for reimbursement. This document is, by no means, all-inclusive.

General

- Before planning your travel, become familiar with USMF policies and procedures.
- When in doubt about an anticipated expense, contact us through our on-line Support page. IRS requirements governing travel and entertainment expenses can seem particularly cumbersome.
- Exercise prudence and good judgment when incurring travel and entertainment expenses on behalf of the Foundation.
- Normal turnaround is that request received by 1:30 Thursday will be ready the following Tuesday. However; requests are processed in the order in which they are received so there are no guarantees if we receive more than we can process by the close of business on Thursday.

Substantiate the Business Purpose of Travel & Entertainment Expenses

- For business meeting expenses (*meals, transportation, lodging, parking, etc.*) - **all of the following information** is required when seeking reimbursement:
 1. Name(s) of persons visited;
 2. Affiliation/role of persons visited;
 3. Dates that each meeting took place;
 4. Addresses where each meeting took place; and
 5. Explanation of the business purpose of each meeting/visit must be specifically documented: i.e. ;
 - * *met with XYZ in order to discuss a gift to the university*
 - * *met with XYZ to discuss research re global warming*
- For professional conferences and events, the accompanying brochure you submit may clearly depict the business purpose and may be sufficient. (*i.e.*; *It is not sufficient to state met with XYZ.*)

Conference and Event Information

- Save and submit conference registrations, agendas, and programs outlining basic activities and expenses that are covered by the sponsor and/or included in the registration fee.

Airline Travel

- ☒ An airline itinerary, even if it contains payment information, is **not** enough
- ☒ *Paper ticket:* If it is a paper ticket, the last page of the ticket stub that has the word “receipt” written on it is the proper documentation.
- ☒ *E-Ticket:* If it is an e-ticket, please print out the receipt. With most on-line booking agencies, you should be able to locate this quite easily. It should have the word “receipt” on it, the trip details, and the form of payment. *(Make sure you request the return of your boarding pass once checked-in.)*
- ☒ Save your boarding passes. They are not required but you may need to attach them to your ticket receipts if there are no other receipts included that would prove the trip was taken. If checking in online or airport kiosk, print two copies in case the airline will not return original.
- ☒ Whenever possible, plan ahead and take advantage of advanced fares, seat sales, etc.
- ☒ The maximum level of reimbursement for airfare generally should not exceed the equivalent of economy airfare by the most direct route.

Lodging

- ☒ *Obtain an itemized hotel folio in support of lodging expenses.*
- ☒ *Charges on the hotel folio other than room and tax must be identified and explained separately. Not all charges on the hotel folio are reimbursable.*

Rental Cars

- ☒ When signing a contract for a rental vehicle, decline insurance coverage offered by the rental car agency. All persons traveling on Foundation business are automatically covered under existing Foundation insurance policies. If an accident occurs, provide your own insurance information and then immediately contact the USMF business office. If after hours leave a message, you will be contacted within 24 hours.
- ☒ Save your original rental agreement and itemized receipt.
- ☒ Return the car with a full tank of gas. Cost of gas is reimbursable but not for pre-pay gas plans or if car is not returned with full tank of gas.

Restaurant Receipts

- ☒ Save original, itemized restaurant receipts listing all items ordered. Original, itemized receipts must accompany credit card charge slips when seeking reimbursement for personal meals exceeding per diem when traveling on business.
- ☒ If an itemized receipt is not included, then the employee shall only be reimbursed per diem.
- ☒ There is no reimbursement for meals that are provided free of charge to the traveler during business meetings or professional conferences/events. If you feel that an exception needs to be made, please provide a written justification with your reimbursement claim.
- ☒ The Foundation may refuse payment for any meal considered “lavish” or “extravagant” which is currently defined as exceeding \$25 for lunch per person and \$75 (not including tax and tip) for dinner per person. If seeking reimbursement for amounts exceeding these limits, please provide written justification as exceptions may be made on a case-by-case basis.
- ☒ For meal reimbursements that include others, the name and affiliation of the other person(s) and a written statement of the purpose for their inclusion must accompany the original, itemized restaurant receipt