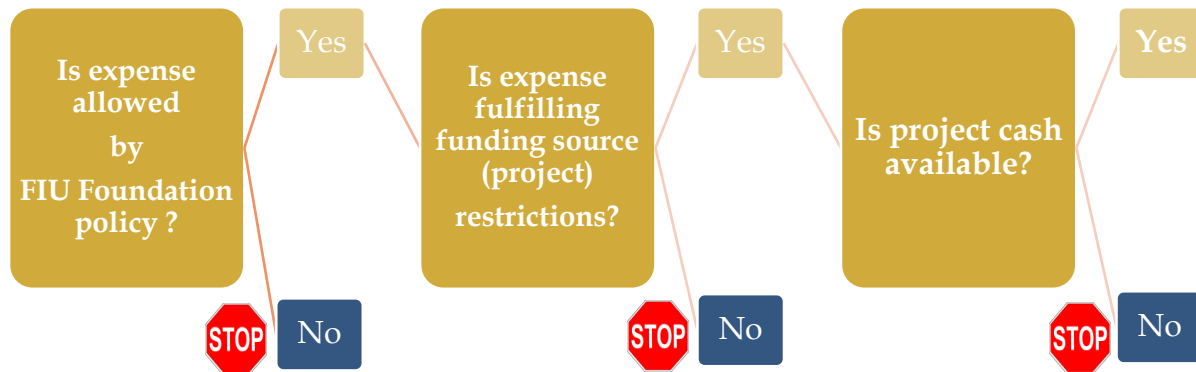


For any questions, forms, or information regarding the FIU Foundation please visit the FIU Foundation, Inc. website at <https://give.fiu.edu/> or contact the Business Office (305) 348-3758.

Is the expense allowable?



Donor Restrictions & Available Cash

- Projects may have restrictions imposed by the donors, the Board of Directors or management.
- If there is no explicit gift agreement or Board action, the restriction on the project will be based on solicitations or communications made to potential donors at the time of the donation
- No funds will be advanced for any purpose prior to receipt of the donation intended to fund the expense.
- If a project has insufficient cash, the expense will not be paid from Foundation funds.

Expense Report vs. Foundation Invoice

- Both invoices to vendors and travel expense reimbursements must be submitted within 60 days of the completion of the travel, unless there are extenuating circumstances which must be documented.

What is an Expense Report?	What is a Foundation Invoice?
<ul style="list-style-type: none"> • Expenses a FIU employee has incurred through travel or non-travel • Reimbursements must be processed via the Travel and Expense Module of PantherSoft Financials • Example of expenses: business meals, flowers & gifts, travel, mileage, incidental expenses 	<ul style="list-style-type: none"> • 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 • Invoices are submitted through the electronic Foundation Unencumbered Payment Form

Documentation Required for Invoices

- Documented Business Purpose
- Vendor name & address
- Transaction date
- Description of transaction
- Unit costs for items purchased
- Itemized amounts
- Total amount paid
- Proof of payment
- For an event – must include event invitation, flyer, agenda, program or other materials showing the programmatic features of the event
 - If fewer than 25 people attended the event, provide a roster of attendees and their affiliations.
 - If more than 25 people attended the event, provide a statement indicating the total number of attendees and their classifications.
- For off-campus events not hosted by FIU, Senior Signature approval is required from the supervisor of the most senior person in attendance.
- Currency Conversion*

For reimbursement to the University, submit the documentation used to issue the University based payment and Transaction Data query print out showing the expense in a University Activity. Submit Foundation Invoice to reimburse fund 604.

Documentation Required for Expense Reports

- Documented Business Purpose (for travel related expense reports, link the Travel Authorization form previously submitted).
- Receipts for airfare
- Receipts for car rental
- Boarding pass
- Itemized hotel folio
- Itemized receipt and payment receipt for business meals
- Credit card payment proof
- List of meeting attendees and a description of their affiliation
- Calendar invite or agenda indicating details of the meeting
- Currency Conversion*

*Currency Conversion - When traveling to a foreign country, include the conversion rate used to calculate the reimbursement with the request. Use the exchange rate for the date of the transaction for accuracy <https://www.oanda.com/currency/converter/>.

- Any payments made by the traveler must include documentation showing payments made in which the traveler's name is clearly visible.
- If the traveler is seeking reimbursement from **both** the University and the Foundation, the University expenses must be processed first. Supplemental expense reports submitted to the Foundation must cite the original TA and any other expense reports previously submitted to the University or Foundation.

Business Purpose

A detailed business purpose must be included for all disbursement requests (i.e., payments to vendors, reimbursements to the University, reimbursements to employees for travel or entertainment expenses, such as meals, etc.). A business purpose must be detailed and should contain information to answer the following questions:

Question to Answer	Description of Information Needed
Who	Who was present during the meal or entertainment event? Provide the detailed affiliation of each individual present (i.e., donor, prospective donor, prospective employee (candidate), guests of University and/or Foundation, current University employees or agents, etc.).
What	What is the purpose of the expense?
Where	Where did the expense take place?
When	When was the expense incurred?
How	How does the expense benefit the University? How does the expense fall in line with the project's purpose?

Travel

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.

When traveling an excess of 50 miles one-way, all people traveling, including spouses and guests, must have a valid travel authorization (TA) which must be approved PRIOR to departure.

**All travel requests must include the business purpose and justification for travel and be detailed enough for the Foundation to determine its benefit to the University and if the purpose/justification complies with the account being charged or it will not be paid.

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 to the Employee.

*If the traveler is seeking reimbursement from both the University and the Foundation, the University expenses must be processed first. Supplemental expense reports submitted to the Foundation must cite the original TA and any other expense reports previously submitted to the University or Foundation.

For donor cultivation business reimbursements a copy of your Raisers Edge action entered for the corresponding donor expense is required.

Airfare

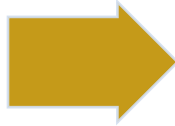
- Air travel will be reimbursed at reasonable coach air fare rates.
- University President, Foundation Chief Executive Officer (CEO), Foundation Chief Development Officer (CDO), Vice Presidents, and Deans – One upgrade in economy class or business class travel may be reimbursed for the University President, Foundation CEO, Foundation CDO, Vice Presidents, and Deans.
- For any other traveler, one upgrade in economy class or business class travel may be reimbursed only if the travel time exceeds four hours and approval is granted from the department's corresponding Vice President or Dean prior to the travel occurring.
- If a traveler opts for selecting a seat prior to check-in, this will not be considered an upgrade, as long as the selection does not provide the traveler with any special perks or privileges (i.e., extra leg room, priority boarding, complimentary alcoholic beverages, etc.).
- First Class Travel – For any traveler, first-class travel, only if exceeding four hours, must have approval granted from the Foundation CEO and department's corresponding Vice President, prior to the travel occurring. The Foundation Assistant Treasurer will serve as the Foundation CEO's designee in his/her absence.
- The Foundation will not reimburse trip insurance, which would provide reimbursement in cases of travel cancellation or interruption. Exceptions may be made in cases of where a clear benefit to the Foundation is demonstrated due to the large number of travelers and uncertainty in plans.

Lodging

- Lodging expenses for the cost of the room, applicable taxes, and hotel parking for business related travel and within the dates for the business travel matter will be reimbursed.
- Every effort should be made to obtain the most economical lodging rate. The reasonableness of an expense depends upon many relevant factors, including the business purpose and the location.
- Charges for items deemed personal, i.e. movies, mini-bar or other hotel amenities will not be reimbursed by the Foundation.
- Laundry or dry cleaning expenses for travel longer than 7 days may be reimbursed for international travel.

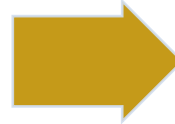
Meals per Diem

Domestic
Travel



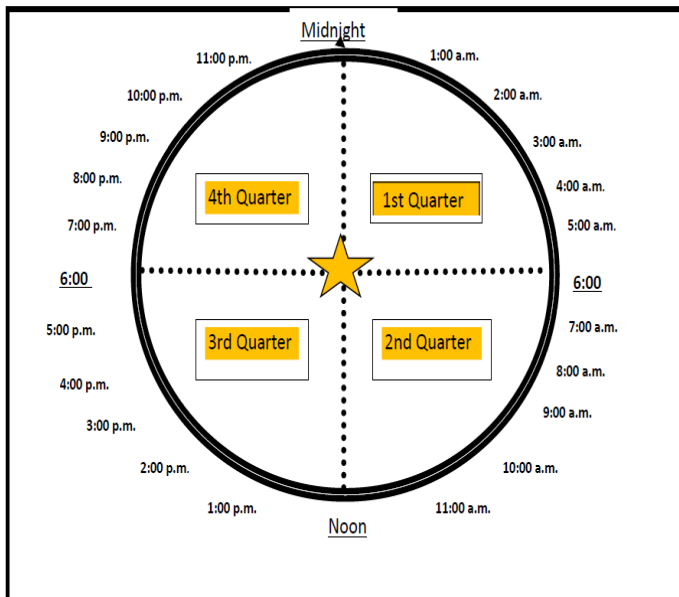
Meals	Rate	Travel Begins prior to:	Extends beyond:
Breakfast	\$ 6.00	6:00 a.m.	8:00 a.m.
Lunch	\$ 11.00	Noon	2:00 p.m.
Dinner	\$ 19.00	6:00 p.m.	8:00 p.m.
Total Rate per day:	\$ 36.00		

Foreign
Travel



Meal allowance should not be claimed when the meals are provided by the host location.

Meals are reimbursed at the foreign per diem rate.
Please see: <http://www.gsa.gov/portal/content/104877>



If no itemized bills are submitted for lodging and business meals during domestic travel, travelers will be reimbursed at State's flat per diem of \$80 per day. To calculate per diem the travel day is divided into four quarters at \$20 each. The traveler should claim \$20 for each quarter which he or she is traveling. There is no flat per diem reimbursement for one day travel not involving an overnight stay.

Incidentals & Other Transportation

- Other travel expenses necessary to complete official business, such as, tolls, parking fees, taxis, Uber/Lyft or similar fees, bus, shuttle and/or train will be reimbursed by the Foundation.
- Tips associated with taxis, Uber/Lyft or similar fees, vans, valet parking, and portage charge may be reimbursed provided the amounts are itemized on the expense report and there is a bona fide business need for the service provided.
- Private automobile service expenses will not be reimbursed unless pre-approved by a department's corresponding Vice President and a relevant business purpose for the service is documented in writing. Convenience is not a sufficient business purpose.

Car Rental

- The Foundation will reimburse car rental expenses under the same process as the University Travel Expense Policy.
- The Foundation will not reimburse insurance coverage for in-state rentals beyond the University travel/state contract limits. When renting cars in the state of Florida, travelers must use the state contracted vendor
- When renting cars, the traveler must rent compact cars. Upgrade of one size level may be approved by Vice Presidents or above with a valid business purpose clearly articulated.
- If traveler is carrying work related cargo of a significant amount beyond their own suitcase or if the traveler is driving several other University authorized travelers a larger vehicle may be rented.
- For personally owned vehicles, reimbursement will be calculated on mileage at the FIU approved rate.
 - A printout from Mapquest or Google Maps showing total mileage from start point to end point must be submitted as supporting documentation.

Guest Travel

- Foundation funds may be used for travel expenses related to guest, or non-University employees for business related expenses if it doesn't conflict with donor restrictions.
- Guests may include consultants, lecturers, employment candidates, donors etc.
- Covered expenses would include the same business related expenses applicable to University employees.
- Travel expenses for a spouse if there is a legitimate business purpose and approved by Vice Presidents of designated area.
- Both guest and spouse travel must be pre-approved via a travel authorization.

Business Meals

- 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.
- For business meals involving employees or perspective employees, the FIU Foundation will not provide reimbursement for alcoholic beverages consumed before 5 PM.
- All reasonable and necessary expenses are allowable when related to conducting official business meetings and/or entertaining donors, prospective donors, prospective employees (candidates), or other guests of University and/or Foundation, if directly related to or associated with the active conduct of University or Foundation business. Expenses may include meals, beverages, sales tax, delivery charges, and gratuities. The reasonableness of an expense depends upon many relevant factors, including the business purpose of the meal, number of University staff and guests, and the location.

Documentation Required:

- Itemized expense receipt and payment receipt
- List of meeting attendees and a description of their affiliation (i.e., donor, prospective donor, prospective employee (candidate), guests of University and/or Foundation, etc.)
- Business purpose of the meal
- Calendar invite or agenda indicating details of the meeting.
- For donor cultivation business meal reimbursements a copy of your Raisers Edge action entered for the corresponding donor meal is required.

Gifts

<p>Gift to Employees</p>	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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
<p>Employee Awards</p>	<ul style="list-style-type: none"> • Non-monetary awards <u>shall not</u> exceed \$400 • Monetary awards may be funded through the Foundation if the award does not conflict with donor restrictions of the amount to be charged and furthers the mission of the University – Must be processed via the University's payroll system • Gift certificates are monetary awards and should be obtained via the procedures of the University's Controller • Non-monetary awards such as plaques will be permitted as long as award doesn't conflict with donor restrictions or purpose of account to be charged
<p>Length of Service/Retirement Award</p>	<ul style="list-style-type: none"> • 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 • Per IRS regulation, an award will qualify for length of service award if either of the following apply: <ul style="list-style-type: none"> • The employee has not received an award during his/her first 5 years of employment • The employee has not received another length of service award during the same year or in any of the prior 4 years
<p>Gifts to Non-employees and donors</p>	<ul style="list-style-type: none"> • 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 \$600 or less (proportionate to the donor's engagement / level of support). <ul style="list-style-type: none"> • 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 \$600) in lieu of flowers when related to the death of a University constituent will be allowed if it does not conflict with donor restrictions or the purpose of the account to be charged

Approvals

Approving Invoices

- Authorized signers approving invoices must be more senior in the University than the employee being reimbursed or the employee responsible for payment to vendor.

Gifts to Donors

- Exception requests related to the \$600 dollar gift amount can be submitted in writing to the Foundation Controller and may be subject to approval by the Foundation CEO and any IRS tax reporting, as applicable.

Gifts/Awards to Students

- Non-monetary gifts/awards/prerequisites must be approved by the Office of Financial Aid if more than \$250.
- Gifts to students must be approved by Student Affairs.
- Monetary Awards must be processed through Financial Aid.
- All monetary awards must be approved by the appropriate Vice President.

Gifts/Awards to Employees

- Any non-monetary award greater than \$100 must be approved by a Vice President and the total value of the gift will be reported by Human Resources as an employee's taxable income on the employee's W-2.

Honoraria

- All honoraria are to be processed through the University following the University procedure.
- To reimburse University honoraria expenses using a Foundation invoice, you must provide same documentation required by University Purchasing as well as Trandata query showing the expense in a University activity in fund 604.

Gift Cards

- All gift cards are to be processed through the University following the University procedure.
- To reimburse University gift cards expenses, you must use a Foundation invoice. Must provide same documentation required by University Purchasing as well as Trandata query showing the expense in a University activity in fund 604.