



## Travel Expense Report Instructions

Employees and volunteer leadership members incurring expenses related to travel on behalf of ACUHO-I will prepare and submit a Travel Expense Report for out-of-town travel, two (2) weeks following the end of travel.

For example, if the return date is March 5, the travel expense report must be completed and submitted to the Finance Office two weeks after that date. Only in extreme cases will expenses be accepted later than the two week period.

To assure that ACUHO-I maintains the IRS requirements for an "accountable" expense reimbursement plan, under no circumstances will an expense be reimbursed if unsubstantiated more than 60 days after the expense is paid or incurred.

### Travel Expense Report Procedure

This procedure relates to all business and/or professional expenses reimbursed by use of personal funds or from purchases made by the use of a credit card. ACUHO-I and staff understand that these requirements are necessary to prevent the reimbursement plan from being classified as a "non-accountable" plan. Under a "non-accountable" plan type, employee expense reimbursements would be taxable to the employee.

### Travel Expense Report Requirements:

- The date, place, purpose, business relationship (if hospitality/entertainment related), amount and budget account to be charged shall be shown for each expenditure.
- Each entry must contain a clear and concise statement indicating the expenditures purpose.
- If the expense is hospitality/entertainment related, there must be a disclosure of the business relationship (i.e. name of individual(s)).
- Entries are to be made on the expense report daily, reflecting actual cash expenditures for that day.
- Under no circumstances will an employee be reimbursed for business or professional expenses incurred on behalf of the ACUHO-I that are not properly substantiated according to this policy.
- Each expenditure must be supported by a receipt. If a receipt is not practical to obtain (i.e. cash tip to baggage man at airport), substantiation of the expense must be thoroughly documented on the expense report.
- Expenses reimbursed where no receipt is available must be minimal in amount and infrequent in occurrence.
- A receipt will always be required where a reimbursement is for \$20 or more. If no receipt can be reproduced for this amount of a reimbursement, then the reimbursement will not be made.

It is ACUHO-I's practice of operational integrity that all volunteer members/employees are expected to submit receipts with their expense report no matter what the dollar amount is for the expenditure. ACUHO-I will retain all receipts and other documentary evidence used to substantiate the nature and amount of their expenses.

ACUHO-I will not include in an employee's W-2 form the amount of any business or professional expense properly substantiated and reimbursed.

Ordinary and necessary business and professional expenses, as noted above, will be reimbursed from funds appropriately allocated and approved in the annual Operating Budget.

---

1. All detailed information is to be entered in the appropriate spaces on the ACUHO-I Travel Reimbursement Form. The business purpose of each expense reported must be explained. Tickets, receipts or other appropriate documentation for transportation, lodging, meals, etc. must be attached. (Individual expenses over \$25.00 absolutely must have a receipt.)
  - A. **Name, Institution, Address, City, State, Zip, Phone, Email:** For The Traveler
  - B. **Purpose:** Event/Activity
  - C. **Date:** Date On Which Specific Line Activity Took Place
  - D. **Description of Expense:** Provide Overview of Expense Item (Airfare, Hotel, or Specify Miscellaneous Expense)
  - E. **Airfare:** Indicate Cost of Airfare (attach ticket or receipt)
  - F. **Lodging:** Indicate Cost of Lodging (do not include incidentals) (attach receipt)
  - G. **Ground Transportation:** Indicate Cost of Car Rental and Gas or Taxi (attach receipts)
  - H. **Meals & Tips:** Indicate Cost of Meals Purchased
  - I. **Conferences & Seminars:** Indicate Cost of Registration (if not waived)
  - J. **Miles:** Indicate # Of Miles Drive In Personal Vehicle
  - K. **Miscellaneous:** Indicate Cost of Parking, Tolls, Cash Tips to Bellmen, etc., or Other Items Not Already Documented (Include all out of pocket and/or any listed on hotel bills) (attach receipts)
2. Enter Dollar Amount Charged on ACUHO-I Issued Credit Card. This amount will be deducted from Total Amount Due To You.
3. Each submitted form should contain signature of traveler and date.
4. Expense reports should be submitted on a timely basis. Requests for reimbursement and payment of bills, processing of travel forms, and other financial documents – with all receipts and other properly authorized documentation – are due in the Central Office within fourteen (14) days of the completion of the event or activity.
5. Reports must be typed or printed in ink.

*Updated 01.10*