

Guidelines for Expense Reporting for Preparers and Approvers (formerly the Expense Requests Checklist)

The following guidelines and policies are intended to aid in the preparation, review and approval of Expense Requests transactions. Adherence to procedure and policy referenced in these checklists helps ensure timely processing of transactions.

Items noted represent the most common requirements and are based on University Policy and compliance requirements as outlined in the University's Administrative Guide Memos (AGM), specifically [5.4.2](#), [5.4.3](#) and [5.4.4](#).

The Checklists are organized by type of expenditure:

- ALL EXPENSE REQUESTS TRANSACTIONS
- TRAVEL— General
- TRAVEL— Specific
 - Airfare
 - Hotel Bills
 - Per Diem
 - Car Rental
 - Personal Auto
 - Additional Sponsored Project Travel Requirements
- BUSINESS MEALS
- MISCELLANEOUS REIMBURSEMENTS

ALL EXPENSE REQUESTS TRANSACTIONS

- The transaction request (including attachments) **includes all pertinent information** necessary for reviewers, approvers and auditors to clearly understand the circumstances, details and business purpose of the expenditure.
- If an **advance** was received by this payee, related to these expenses or event, the expense report includes the expense line for the advance, and includes the amount to clear on the Advance clearing page.
- Business purpose** includes the reason for the expenditure, explains how it supports Stanford University business and addresses Who, What, Where, When and Why. Note that the first 30 characters of the Business Purpose appear on Expenditure Reports as a description of the transaction.
 - Reference [Guidelines for Writing a Clear Business Purpose](#) for instructions and examples.

- When identifying WHO, include name, title and institution of people involved.
- If **clearing advances**, the **business purpose** provides a complete explanation, in addition to a reference to clearing an advance and the advance number.
- Documentation** is attached, complete and legible, and **supports the expenditure**:
 - **Itemized receipts or invoices** are included to support expenditures of \$75 or more (e.g. airline tickets, hotel bill, restaurant receipt) *or* the lost receipts are noted in the Expense Requests system.
 - **Proof of payment** is included either on the receipt or separately (i.e. credit card receipts, copy of cancelled check, bank statement.)
- The request does **not include**
 - **Personal expenses** (e.g. movies in the hotel room) or other non-reimbursable expenses per [AGM 5.4.3](#) Section 1c)
 - **Capital equipment** ([AGM 5.4.3](#) Section 1d)
 - **Parking tickets** or moving violation citations
 - Reimbursement for **spouse's portion** of expenses (unless explicitly approved in advance and approval is included in request.)
- Tips** do not exceed **20%**. (If above 20%, the difference is deducted from the reimbursement.)
- All **acronyms** are explained. Names of organizations and conferences are spelled out.
- The expenses are approved by an individual who does not report directly or indirectly to the individual being reimbursed.
- The expense report is submitted **within 60 days** from purchase date or completion of the trip. (Otherwise expenditures are tax reportable as income to the payee.)

TRAVEL — GENERAL

- If **multiple destinations** are involved, a business purpose is provided for each destination.
- Save a copy of the Conference/Meeting Agenda to include with the expense report.
- Reimbursement for **student travel** meets the conditions stated in the [Student Travel Certification Letter](#) and the Certification Letter is signed by the faculty member and included with the request.
- Foreign visitors** to be reimbursed for travel are setup as payees, and appropriate documentation has been obtained.
- Business calls** in excess of \$75 include a business purpose and the name of the person called.

AIRFARE

- Back up **documentation** includes dates, destination, name, dollar amount, proof of payment, and class of airfare.

- Flight **insurance is not included** in this reimbursement (it is not reimbursable).
- Fare is for coach class. If Business class, flight is international with a duration of eight hours or more (including connecting domestic legs, provided there are no layovers), or there is a documented medical reason for Business class.
- U.S. Government Sponsor** — If air travel is to be paid by a U.S. Government grant or contract, it is required that U.S. airlines are used ([Fly America Act and Open Skies Exceptions](#)).

HOTEL BILLS

- An **itemized hotel bill showing proof of payment** is included as backup.
- Business meals (including room service) and alcohol charged on the hotel bill are properly itemized by clicking on the Details icon on the expense line. Other charges on the hotel bill, such as hotel parking, should also be itemized in Expense Requests Details.

PER DIEM

- Number of **business days** claimed matches dates of trip.

CAR RENTAL

- Car rental **insurance is not included** (it is not reimbursable except in Hawaii and foreign countries.)
- Rental car expense is **prorated for personal days** of the trip (e.g. if one day personal and one day business, only half is reimbursable).

PERSONAL AUTO

- Mileage **distance** is the most direct route (not more than 105% of the mileage listed on Google Maps).
- If claiming **personal auto** in lieu of airfare, expense is less than lowest available airfare including car rental, if car rental would have been required. Documentation of lowest available airfare must be attached in the expense report.

ADDITIONAL SPONSORED PROJECT TRAVEL REQUIREMENTS

- Rushes, Foreign Drafts and Wire Fees are not charged to a sponsored award.
- Where travel costs are charged to more than one sponsored account, an explanation of the method/rationale used to allocate the expenses to each account in the Allocation Reason field is included. (EXAMPLE: Both sponsored projects benefited equally from this travel)

- Where local business meal is charged directly to a **federal award**, the business purpose indicates that the meeting’s primary purpose is the dissemination of technical information. (Per [OMB circular A-21](#) Section J.32)

BUSINESS MEALS

- The **business purpose** or **remark** for a business meal includes a reason for this business meeting and the names of the attendees and their relationship to Stanford. (“Business lunch or dinner” is not adequate as a business purpose.)
- The request does **not** include **spouses’ meals**.
- If **alcohol** was purchased, use Business Meals with Alcohol or Travel Meals with Alcohol expense type and itemize alcohol, tax and tip in the Details icon.
- If no alcohol was purchased, write “No Alcohol” on the receipt.

Stanford’s guidance on meal costs is:

Meals	Suggested Amount per Person (including tax, tip and alcohol)
Breakfast	\$12 - 20
Lunch	\$18 - 35
Dinner	\$36 - 80

Travel meals are expected to be on the lower end of the range. Depending on the meeting purpose and location, the higher end of the range may be appropriate for business meals.

MISCELLANEOUS REIMBURSEMENTS

- Expenses are **itemized** in the expense report using the Details icon.
- Personal property** items, such as lap tops, are identified as such as they are tax reportable to the payee (employee gift taxable 52210). (This does not apply to SU faculty members purchasing books for research in their related area of study.)
- Gift** is \$50 or less (The gift will be tax reportable unless they meet the criteria for retirement and years of service gifts. Expense reports including tax reportable gifts must include the recipient's Employee ID number and home address.)

Non-compliance:

Expense transactions that do not meet the above requirements will be returned to the originator for additional documentation or information, or in some cases, submitted to a supervisor for further review.