



## Travel and Other Business Expense Report

<b>Report No.</b>	<b>Voucher Number</b>
3-digit Site + Traveler's 2-character initials + 6-digit Date	For Administrative Use Only

<b>A Traveler Identification - Please PRINT or TYPE</b>	Required Information		Complete as Applicable
Traveler's AP Vendor ID (if known)	HHMI Employee?	Non-Employee Payment Information	Public Official?
	Yes <input type="radio"/> No <input type="radio"/>	<input type="radio"/> I have submitted the <a href="#">Supplier/Payee Registration Form</a> <input type="radio"/> I have attached the Non-Employee Special Use Form <input type="radio"/> I have previously set up direct deposit and the banking information remains unchanged	Yes <input type="radio"/> No <input type="radio"/>
Name and Address - If a check is to be issued, this is the address to which the check will be sent	Purpose of Travel		Number of days not spent on Institute Business:
	SEA-PHAGES Symposium, June 12-14, 2015		Personal Auto Miles
	Dates of Travel (mm/dd/yy)		Reimburse at <b>\$0.575</b> /mile beginning 1/1/2015
	From: _____ To: _____		Reimburse at <b>\$0.56</b> /mile prior to 12/31/2014
	Destination - City and State (Country, if applicable)		
	From: _____	To: _____	

<b>B Details of Expenses</b>													
Date	Plane/Train Tickets	Private Auto	Rental Car/Taxis	Tolls/Parking	Lodging	Breakfast	Lunch	Dinner	Telephone	Tips/Laundry	Business (C) Meeting Exp	Misc (C) Expenses	Total
<b>Totals</b>													

<b>C Explanation of Expenses (Include detailed information as necessary to support the expenses listed above)</b>	<b>E Reconciliation</b>
	Less: Amounts Paid By Others: _____
	<b>Total Expense To Be Paid By HHMI:</b> _____
	Less: Cash Advance # _____
	Amount Paid Directly by HHMI: _____
	Due Individual: _____
	<b>- OR -</b> Due HHMI: _____

<b>D Account Distribution</b>					<b>F Signatures &amp; Approval (Date Must Be Provided)</b>			
Account 5-digit	Department 6-digit	Budget Yr. 4-digit	Project 7- or 8-digit	Amount	Signature of Traveler	Date	Approved By	Date
50312	005264	2015						
					Print name to use as on behalf of in P2P		Approved By (as necessary)	Date
					Billy Biederman			
							Title of Fiscal Approver	
<b>Total</b>								

Receipts are required for charges of \$50 or more. Credit card account numbers should be blacked out on receipts. Tape receipts to separate 8.5 x 11 sheets of paper. Convert foreign currency to U.S. dollars, and specify the conversion factor in section C. EMAIL FORMS AND RECEIPTS TO SEA@HHMI.ORG WITH SUBJECT "2015 SYMP TOBER." DEADLINE FOR SUBMISSION OF TOBERs is July 1, 2015.

### INSTRUCTIONS

This travel expense report form is used by HHMI employees, as well as others traveling on HHMI business, to document expenses related to travel and to obtain reimbursement for out of pocket expenses. The following instructions for completing this form are intended to help employees or others traveling on behalf of HHMI. Refer to HHMI policies AD-400 through AD-440 for general guidance as to travel standards and documentation requirements.

**SECTION A - Traveler Identification:** All information must be completed in this section, as appropriate.  
Please **PRINT** or **TYPE** information on this form.

**Traveler Name and Address and AP Vendor ID (If known)** - The full name of the traveler should be listed on the form. The address listed should be the address the traveler would prefer used for receipt of any official correspondence, such as W-9 information, etc. If the traveler has previously been reimbursed by HHMI, an AP vendor ID will have been issued. If that identifying number is known, enter it on the form. If that information is not known, leave the field blank.

**HHMI Employee?:** Specify whether the traveler is an HHMI employee. If Yes, employee should already be set up with direct deposit. If No AND this is the first reimbursement for the non-HHMI employee, the Supplier/Payee Registration Form (<http://www.hhmi.org/about/doing-business-with-hhmi>) or the Non-Employee Special Use Form (located in the next worksheet tab and should accompany the TOBER) must be completed. If the Non-Employee Special Use Form is completed, the reconciler should forward this form directly to the Banking Office mailbox ([bankingoffice@hhmi.org](mailto:bankingoffice@hhmi.org)). If No AND they are a vendor with banking information in the system, they should select I have previously set up direct deposit and the banking information remains unchanged.

**Public Official?:** For purposes of tracking HHMI travel and entertainment expense reimbursements to public officials and their family members, a public official is defined as one who holds an elective, appointive or civil service position in the executive, legislative, or judicial branches of the US federal government, or the government of a state or possession of the United States, or in any political subdivision, including the District of Columbia, or holds a position as personal or executive assistant or secretary to any of the above public officials. This includes any official who administers or enforces public laws, whether the individual is elected by the public or appointed to an office.

Not every federal, state or local position is a "public office." Public office, as distinguished from mere public employment, depends upon the facts and circumstances. Examples of public employees who generally would not be considered public officials include: appointed presidents and other administrative staff and professors of a State educational institution; public school superintendents, staff, and teachers; physicians employed at a State hospital; and members of municipal police and fire departments. However, the heads of municipal police and fire departments who have policymaking functions as a significant part of their activities would be public officials. Building inspectors and others with authority to approve or deny building and other types of routine business permits essential to the normal operation of Institute functions would also be considered public officials for this purpose.

References: <http://www.irs.gov/irm/part7/ch12s18.html#d0e124556>

If the traveler is a designated Public Official, the approving manager is required to forward a copy of the completed and approved TOBER to the Tax Compliance office at the same time the TOBER is submitted to AP.

**Purpose of Travel:** The travel expense report is used as a means of recording all business travel expenses, the costs of business meetings, and other similar expenditures incurred on behalf of the Institute. These expenses include: fare for travel by plane or train; taxis and other ground transportation; lodging; car rental; meals; business meeting expenses; and allowances for personal car usage. All such expenses should be noted on this report - expenses paid by the traveler as well as those charged directly to the Institute or paid by others. The report then serves as an expenditure accounting record for total travel costs and is processed as a claim for reimbursement for that portion of the cost paid by the traveler. Expenses normally should be reported for the day they are incurred. Those that are difficult to allocate on a daily basis (car rental fees, for example) may be reported for the day payment is made.

**Number of Days Not Spent on Institute Business:** It is permissible to combine business and personal travel - a week-end in the city to which a business trip has been made, for example - and to have the transportation cost of getting to and from the business city borne in its entirety by Institute. In such instances, however, the days spent while in a travel status on non-Institute business must be indicated in this section (reimbursement for any meals or lodging expenses during this period requires supervisory approval). The reason for this is to establish, if necessary, that the relationship between the time devoted to HHMI business purposes and that spent on non-business activities was not unreasonable in terms of IRS regulations and that a transportation cost allocation assignable to non-business activities need not be segregated and treated as taxable income to the traveler.

**Personal Auto Miles:** Note the number of miles traveled using a personal car, while in a travel status. The mileage allowance for personal car usage while in a travel status is the same as the amount per mile provided under IRS regulations for taxable entities. The on-line form always reflects the current rate announced by the IRS. Charges for tolls and parking are not covered by the mileage allowance and thus should be reported separately in Section B under Tolls/Parking.

**From/To Dates of Travel:** Specify the beginning and ending dates of travel for business purposes. If personal travel occurred before or after the business trip, exclude these from the dates; if personal travel occurred during the business trip, include the entire duration of the business trip.

**From/To Travel Destination:** Indicate the City and State from the start of the trip and the ultimate destination of the business trip. Include the country, if other than USA. For example: From: Chevy Chase, MD - To: Barcelona, Spain.

**SECTION B - DETAILS OF EXPENSES & SECTION 3 - EXPLANATION OF EXPENSES:** The expenses incurred should be listed across Section B, with each day's expenses provided in their entirety on one line (Consequently, one expense report could be used to report up to seven (7) days of expenses). To the extent that further detail is required to support an expense, e.g., for business meeting expenses, or to define their allocation, e.g., for non-business related or a spouse's expenses, the traveler should use Section C.

**RECEIPTS:** Receipts are required for any expenditure greater than or equal to \$50. Credit card numbers should be partially or completely blacked out prior to submission for reimbursement. Receipts should be submitted regardless of whether the expenses were paid by the traveler or the Institute. If expenses were charged using a credit card, the customer copy of the charge ticket should be submitted with the report. In the event that no single charge exceeds \$50, but the daily total does, e.g., for taxis, the breakdown of charges should be included in Section C or on the back with the other documentation. Several small receipts may be taped on a single sheet of paper as long as each receipt is visible. TOBERs received with receipts stapled to them will be returned to the traveler unpaid.

**AIRFARE:** Receipts for airfare tickets for trips taken should be attached to the expense report. If one airfare ticket is used for business flights to several locations, only the total amount of the fare need be reported; it is not necessary to allocate portions of the total to each leg of the trip. If part of an airfare ticket is used for a non-business purpose, however, the cost of that portion should be deducted from the amount claimed for reimbursement, and an explanation provided in Section C of the report.

**AUTOMOBILE:** The mileage allowance for personal car usage while in a travel status is the same as the amount per mile provided under IRS regulations for taxable entities. The amount is noted at the top right of the form in Section A. The on-line form always reflects the current rate announced by the IRS. The number of miles for which reimbursement is claimed should be noted in Section A. Charges for tolls and parking are not covered by the mileage allowance and also should be reported.

**LODGING:** List each day's lodging expenses separately. Lodging receipts are to be submitted with the expense report. Items shown on the lodging receipt that are for expenditures of a personal nature and therefore are not reimbursable (in-house movies, for example) should be excluded from the amount claimed for lodging reimbursement.

**REIMBURSABLE PERSONAL CHARGES:** Reasonable personal telephone calls and reasonable laundry and dry cleaning charges may be reported and reimbursement claimed. Miscellaneous expenses should be explained in Section C.

**MEALS AND BUSINESS MEETINGS:** The cost of each meal, including tips, should be reported individually on a daily basis. If the amount includes a meal paid on behalf of non-employees, it should be reported as a business meeting expense and be accompanied by a notation in Section C of the report indicating the individuals' names, their affiliations and titles, and the business purpose and the date of the occasion. Other costs associated with business meetings (the rental of a meeting room, for example) are reimbursable and should be explained in Section C of the report and supported by receipts. Expenses for meals attended exclusively by Institute employees are reimbursable when the meal is determined to be necessary for business purposes. When there is a meeting of employees that includes breakfast, lunch or dinner, each employee's share of the cost should be paid by each employee and the amount shown on the individual's own expense report as a meal. When this is impractical, the total bill should be paid and reported by a senior member of the group as a business meeting expense and explained in Section C.

**SECTION D - ACCOUNT DISTRIBUTION:** The account, department (cost center), budget year, and project (if applicable) to charge expenses and credit advances (if applicable) should be indicated, along with the respective amounts. If an amount is due the individual, the total of the Account Distribution should equal the amount due the individual, regardless of whether an advance was issued. If an amount is due HHMI, the total of the Account Distribution should equal zero. Regardless of whether an amount is due the individual or HHMI, the amount associated with each distribution noted should accurately reflect all expenses and/or advances reported on the TOBER.

**SECTION E - RECONCILIATION:** Use this section to specify the amounts paid by others, advance # and amounts, and any amount directly paid by HHMI, such as a direct-bill of any hotel charges. The amount due the traveler or HHMI are shown at the bottom of this section.

**PROCARD/CASH ADVANCES:** Temporary cash advances may be provided upon approval by the person designated as having approval authority for the traveler's expense report. Applications for cash advances should be submitted not less than three weeks in advance of the time they are required. The amount of the cash advance should be recorded in the **ProCard/Cash Advance** field and a copy of the advance request form should be attached to the expense report if submitting expenses related to that advance. If expenses were prepaid using a ProCard and the department requires that these prepayments be coded to the advance account (50331), the total of the expenses charged to the ProCard must be indicated in the **ProCard/Cash Advance** field.

**SECTION F - SIGNATURES & APPROVAL:** Each expense report must be signed by the traveler and approved in accordance with Administrative policy AD-200 - Delegation of Authority. The level of the approval required is based on the Total Expense Paid by HHMI. Refer to AD-225 for specific levels of authority. Total expenses should be shown in Section B of the report. Temporary cash advances and amounts paid by the Institute or others should be deducted from total expenses to determine the amount due the traveler or the Institute. If money is due back to HHMI, a personal check covering the amount due the Institute should be submitted with a copy of the TOBER to General Accounting and made payable to "Howard Hughes Medical Institute." Expense reports should be submitted for approval upon completion of the trip. Where possible HHMI employees should enter the expenses in P2P and attach a copy of the TOBER and its receipts to the invoice in the system. The approver should review the report for reasonableness, completeness, and propriety, and approve the invoice in P2P. The normal check processing cycle for travel reimbursement is one week. Travelers paid by direct deposit (EFT) payments will be notified by email of the deposit. All employees enrolled in Payroll direct deposit will automatically receive electronic reimbursement of TOBER expenses. To view or change your banking information, go to "MyHHMI Benefits" on the HHMI portal and click the Direct Deposit Authorization link.

**SUBMITTING TOBERS:** Completed TOBERs, along with accompanying receipts and documentation can be submitted to the following.

<b>Via Mail:</b> Howard Hughes Medical Institute Attn: Billy Biederman/SEA SYMP 2015 4000 Jones Bridge Road Chevy Chase, MD 20815	<b>Via Email:</b> 1. Scan the signed form and receipts as a PDF file. 2. Include "2015 SYMP TOBER" in the email subject. 3. Send the email to sea@hhmi.org	<b>Via Fax:</b> 301-347-3053
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**Non-Employee Special Use Form**

**Non-Employee Information (Please PRINT or TYPE information)**

Name		Date
Address		City and State
		Zip/Postal Code
E-mail Address	Phone	

**Electronic Payment Information**

**For Direct Deposit to Domestic (US) Banks**

Bank Name	Name on Bank Account	
Bank Address		
City, State Zip	Routing Number (ABA 9-digit)	Account Number

**For Direct Deposit to Foreign (Non-US) Banks**

Bank Name	Name on Bank Account	
Account Number	SWIFT/BIC Code	
IBAN Number	Intermediary Banking Information, if applicable	

**Authorized Contact Information**

Name	Phone	Email
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**Supplier Signature/Acknowledgement**

By signing below, I authorize HHMI and the financial institution to deposit all payments due automatically, in accordance with agreed upon payment terms. This authority will remain in effect until I notify HHMI in writing of change/cancellation.

Signature	Date
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**For HHMI Internal Use Only**

Vendor Number
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### **INSTRUCTIONS**

The Non-Employee Special Use form is designed for use by non-HHMI employees that are seeking reimbursement from HHMI. The expenses detailed on the associated reimbursement form will be paid after the information on the Non-Employee Special Use form is validated for compliance purposes.

Please **PRINT** or **TYPE** all information on this form. Complete all information on this form to process the request, except where noted.

### **Non-Employee Information**

**Name and Date:** Provide the full name of the non-employee and the date of the request.

**Email Address and Phone:** HHMI emails remittance advices to those who participate in the reimbursement direct deposit program. Provide a valid email address using the format "email name@provider name." Also provide your phone number.

### **Bank Account Information for Domestic (US) Banks**

**Bank Name, Address, City and State:** Provide the legal business name, address, city and state of the financial institution.

**Name on Bank Account:** Provide the account holder's name.

**ABA Number and Account Number:** Provide the 9-digit ABA number and the full account number printed on the face of your bank check or pre-printed bank deposit slip.

### **Bank Account Information for Foreign (Non-US) Banks**

**Bank Name:** Provide the legal business name of the financial institution.

**Name on Bank Account:** Provide the account holder's name.

**Account Number, SWIFT/BIC code, and IBAN Number:** Provide all pertinent information for the foreign bank account

### **Authorization**

**Signature and Date:** Sign the form and the date the form was signed.