



DOCUMENTING EXPENSES

If you are submitting an expense report, you must substantiate certain elements of the expense.

In order to reinforce good governance guidelines for nonprofit organizations, the Internal Revenue Service (U.S. tax agency under which Rotary is organized) has strict requirements for expense report documentation and proof of payment when submitting an expense report.

Supporting documentation for each expense should include the amount, date, place, description, and proof of payment.

Any expense equal to or over \$75* must be documented. All hotel expenses must be documented, regardless of the amount.

Submitting an expense report without providing the necessary documentation could delay reimbursement.

Please refer to the [Additional Documentation Requirements by Country](#) for more information about specific requirements in your country.

RECEIPT

Receipts are the best document to support a business expense. A receipt is a document that contains most of the following:

- Name of vendor (person or company paid)
- Transaction date
- Descriptions of the goods or services purchased
- Amount paid
- Form of payment

Meal receipts should show an itemized list of food and beverages purchased, as well as the number of people served. (Restaurant credit card slips by themselves are not the best documentation because they don't provide the necessary details.)

INVOICE

An invoice is a document issued by a vendor/seller indicating the products, quantities, and prices for goods or services provided. An invoice (even if stamped "paid") is not considered sufficient documentation for reimbursement, unless it includes a receipt or other proof of payment.

HOTEL FOLIO/ITEMIZED BILL

A hotel folio or itemized bill is required for any hotel-related expense regardless of the amount. The hotel folio/itemized bill should show all charges made to the room and should show a zero balance. If the hotel folio/itemized bill shows a balance due, additional proof of payment is required. If your hotel accommodations were arranged through an online travel website instead of directly with the hotel, the hotel may not provide an itemized invoice or folio. In that case, submit a printout of the online purchase confirmation/transaction along with proof of payment.

ADDITIONAL PROOF OF PAYMENT

Additional proof of payment is required if a receipt is not available, an online confirmation lacks the key details available on a receipt, or the expense cannot be validated in any other way. Examples of additional proof of payment are:

- Canceled (cashied)/cleared check — A canceled check by itself would not necessarily support a business expense. However, a canceled check together with an invoice from the vendor would be sufficient to establish the expense. Canceled checks may be available from your bank as scanned images online.
- Credit card statement or bank statement — The statement should show your name, the amount of the payment, transaction date, name of vendor, and any foreign transaction conversions (if applicable). For your protection and privacy, please black out the account number and any other personal details that aren't relevant to documenting the expense.