

Procedure BF-T-PR6 Travel Reimbursement – Timelines and Receipting

Responsible Officer: Chief Financial Officer and Vice President

Sponsoring Department: Procurement and Payment Services

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PROCEDURE OBJECTIVE

Procedure BF-T-PR6 provides procedural guidelines of what documents to complete and what supporting documentation to submit for reimbursement of business travel expenses. The document to complete for travel reimbursements is the Expense Report which is prepared in UT Share. Original receipts for certain expenses will need to accompany the expense report. This procedure does not apply to UTA employees or students traveling for personal reasons with personal funds.

RATIONALE

University travel conducted and expenses incurred must comply with the Travel Regulations Act, comptroller rules, travel provisions of the General Appropriations Act, the Texas Procurement and Support Services contract requirements, and the procedures of the University. For certain travel expenses, proof of payment must be documented to validate that the expenses were actually incurred and appropriate. Travel expense reports and supporting documentation must meet the criteria set forth by the University Travel Procedures. It is important to correctly prepare the expense reports because they are subject to state audits and examinations. Lastly, proper internal control procedures must be in place to ensure that an individual does not approve disbursement of funds to themselves.

SCOPE

All UTA employees, prospective employees, students and non-employees who are traveling for UTA business and/or university employees responsible for completing travel reimbursement documentation.

RELATED STATUTES, POLICIES, REQUIREMENTS OR STANDARDS

UT System Administration Policies and Standards	Other Policies and Standards
	Texas Travel Regulations Act Chapter 660 of Texas Government Code Texas Administrative Code, Title 34, Part 1, Chapter 5, Subchapter C, Section 5.22, State of Texas Travel Guidance IRS Publication 463

CONTACTS

If you have any questions about Procedure BF-T-PR6, *Travel Reimbursements – Timelines and Receipting*, contact the following departments:

Subject	Office Name	Telephone Number	Email/URL
All topics in procedure	Procurement & Payment Services	817-272-2194	travelservices@uta.edu http://www.uta.edu/policy/bac/travel
Errors or changes report and website access	Office of Legal Affairs	817-272-5577	kphillips@uta.edu

DEFINITIONS

UT Share: The computerized financial system used at UTA.

Personal Expenses: Expenses that benefit the employee or spender only and do not benefit the university either directly or indirectly. Also, includes inappropriate or excessive expenses that appear to be university related.

Expense Report: This is used in UTShare to reimburse business travel expenses. The expense report is used to provide a detailed record of the travel expenses as well as identify the nature of the business conducted.

The Travel Authorization: This is used in UTShare to authorize travel for employees, prospective employees, students, and non-employees who are traveling for UTA business.

RESPONSIBILITIES

The Traveler

- Keeps necessary original receipts when traveling
- Attaches necessary receipts when submitting an expense report.
- Does NOT approve disbursements of funds to themselves
- Enters all travels costs and submits UTShare Expense Report no later than 30 calendar days after the last date of travel

PROCEDURES

Section I. Internal Control

Proper internal control procedures require that an individual not approve disbursements of funds to themselves. An individual receiving reimbursement or payment may not approve their own expense report.

Section II. Expense Reports

- A. The Expense Report is prepared when reimbursing business travel expenses. This report is created and processed electronically in UTShare. For information on how to complete the Expense Report, please see [Business Technology Services Training Resources](#)
- B. Supporting Documentation: Required receipts must be scanned and attached to the Expense Report. For information on what receipts to submit to Disbursements see **Section V. Receipts** of this procedure or contact Disbursements.

Section III. Submission Timeline of Expense Reports

Every effort should be made to submit your expenses for reimbursement as soon as possible after incurring the costs in order to eliminate any confusion that might occur due to lost receipts, invalid chartfields, unavailable funds, or reporting periods.

In accordance with IRS Publication 463 and the Safe Harbor rules, 'Error Free' Expense Reports must be fully approved, processed through UTShare workflow, and be available for review by the Office of Disbursements no more than 60 calendar days after the last day of travel.

- A. **Between travel end date and 30 calendar days:** Expense Report must be created and processed through workflow to the Office of Disbursements.
- B. **Between 30 and 60 calendar days:** All issues with travel Expense Reports must be resolved by the submitting department and the 'error free' Expense Report must

be submitted and ready for payment processing by the Office of Disbursements.

- C. **Beyond 60 calendar days:** All UTShare travel Expense Reports must be 'Error Free' and fully processed by the employing department and routed completely through workflow by the 60th calendar day after trip end. Travel Expense Reports processed on the 61st calendar day after trip ends, or later, or that are not 'Error Free' by the 60th calendar day, are taxable to the traveler (income and employment taxes) and the employing department.

NOTE: Travelers that have a fully approved Travel Authorization, their travel ended over 30 days, and have not processed or submitted an Expense Report to Office of Disbursements for review, will receive a communication of non-compliance.

[Internal Revenue Service Publication 463: Travel, Entertainment, Gift, and Car Expenses](#)

Section IV. Executive Management Travel

- A. The Chief Administrator (President) of UTA, and/or his/her designated representatives are eligible for reimbursement of all expenses incurred while in travel status on university business. The following approval matrix must be used when Executive Management Travel is approved:

Officer Requesting Reimbursement	Approver
President	Chief Financial Officer and Vice President
Chief of Staff & Associate Vice President Provost & Vice President for Academic Affairs Chief Financial Officer & Vice President Vice President for Enrollment Management Vice President for Administration and Campus Operations Vice President for Institutional Advancement Vice President for Global Educational, Outreach, and Extended Studies Vice President for Human Resources Vice President for Research Vice President for Student Affairs Assistant Vice President for Strategic Planning & Special Initiatives Director of Athletics Associate Vice President of Government Relations University Attorney	President or his/her designee

- B. The President is entitled to be reimbursed for actual meal and lodging expenses incurred while performing the duties of the office. If the President is being reimbursed for meal and lodging expenses incurred inside the contiguous United States, then the maximum

amount of that reimbursement is equal to twice the amount that could be reimbursed to a regular university employee (ref. [CPA TexTravel Policies](#))

- C. One or more university employees may travel with the President to a particular meeting or conference. The reimbursement of expenses incurred within the contiguous United States for meals and lodging is limited to twice the amount that could be reimbursed for regular university employee travel. The reimbursement for expenses may be paid even if the itineraries for the President and the employee(s) receiving the reimbursement are not identical. For example, it is not necessary for both individuals to fly to the duty point on the same flight. (ref. [CPA TexTravel Policies](#))

Section V. Spousal Travel

- A. Spouse of the President
Travel expenses for the spouse of the President are governed by UTS120, Spousal Travel Policy.
- B. Spouse of Other University Employees:
 - 1. Eligible Reimbursements
Occasionally, travel, meals and expenses of the spouse of other University employees will be deemed to be for a bona fide business purpose, and a benefit to the University. Under these circumstances, **and with the prior written approval of the President, the spouse** is entitled to reimbursement for the allowable cost of travel, meals and incidentals expenses in accordance with Procedure BF-T-PR3. No state appropriated funds may be used for reimbursement.
 - 2. Conditions for Reimbursement
The propriety of reimbursement is dependent in part on the nature of the employee's office, the spouse's traditional role, the purpose of the particular trip, and the spouse's connection with that purpose. For example, the presence of the spouse of a vice president or a dean may be necessary at a major event where attendance by spouses is customary and expected

Section VI. Cancellation or Change Charges

A traveler will be reimbursed for a travel expense incurred when the traveler returns from a duty point to his/her designated headquarters before University business is completed because of an illness or a personal emergency. When claiming reimbursement for cancellation charges, receipts or invoices are required to document each cancellation charge submitted for reimbursement.

Section VII. Receipts

- A. Receipt Content: Receipts should be in the name of the traveler and be for the dates claimed on the travel voucher. Always attach an explanation if there are differences.
- B. Meals: The University allows up to the per diem for meal expenses based on [General Services Administration \(GSA\) rates](#). This must include tax and tip. Receipts for meals are not required. Additionally, business/entertainment meals will only be reimbursed for actuals, and will require an itemized receipt, no matter the dollar amount.

- C. Lodging: The University uses the [federal per diem rates](#) provided by the GSA for both in-state and out-of-state travel within the continuous United States. All lodging is reimbursed for actuals but cannot exceed the GSA federal per diem rate given for the location. Itemized hotel receipts should be detailed showing the number of days with dates, room charge per day, and taxes charged per day.
- Texas state sales tax for items such as hotel parking and Texas Hotel Occupancy Tax will not be reimbursed. Traveler must present to the commercial lodging establishment a *Texas Hotel Occupancy Tax Exemption Certificate* ([Form BF-T-F2](#)) and the *Texas Sales and Use Tax Exemption Certificate* ([Form BF-AS-F1](#))
- D. Alcohol: Alcohol is only allowed when purchased and consumed as part of a business/entertainment meal, of if there is a business reason for the purchase. Alcohol cannot be purchased with funds generated from student tuition, fees, or state appropriations.
- E. Sales Tax and Tips on Meals: Sales tax and tips on meals will be reimbursed subject to limits specified in *Meals, Lodging, and Misc. Travel Expenses for Contiguous U.S. Travel – Local Funds Only* (Procedure BF-T-PR3)
- F. Personal Time: If personal time is included on the expense report, all expenses must be pro-rated and expenses deducted for personal time.
- G. Phone Calls, Fax Expense, Office Supplies, or Other: If reimbursing phone calls, fax expense, office supplies or other expenses while in travel status, indicate on the expense report which ones are for business and which are personal. If not indicated that individual items are for official university business, items are not reimbursable. Credit card receipts must have accompanying original itemized receipts attached. To be eligible for exemption from paying Texas State Sales Tax on purchases of items for official university business, present a *Texas Sales and Use Tax Exemption Certification* ([Form BF-AS-F1](#)) Texas State Sales Tax will not be reimbursed.
- H. Conference Attendance: All employees attending a conference that requires an overnight stay must submit the conference agenda as part of their travel supporting documentation. Submission of the agenda allows reviewers and approvers to identify amenities provided to conference attendees, i.e., hotel rooms, meals, etc.

FORMS AND TOOLS/ONLINE PROCESSES

[Business Technology Services Training Resources](#)

[Internal Revenue Service Publication 463: Travel, Entertainment, Gift, and Car Expenses](#)

[CPA TexTravel Policies](#)

[General Services Administration \(GSA\) rates](#)

Texas Hotel Occupancy Tax Exemption Certificate ([Form BF-T-F2](#))

Texas Sales and Use Tax Exemption Certificate ([Form BF-AS-F1](#))

APPENDICES

None