

## Reimbursements and Payments Other Than for Travel and Purchase Orders

Responsible Officer: Chief Financial Officer and Vice President  
Sponsoring Department: Procurement Services  
Revision Date: 20 April 2016  
Errors or changes to: [aim@uta.edu](mailto:aim@uta.edu)

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### PROCEDURE OBJECTIVE

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This procedure provides guidelines for reimbursements to employees and students for approved purchases, vendor payments that are not processed with purchase orders, and payments for goods that were not purchased with a ProCard. Reimbursements paid by this procedure must not total more than two thousand dollars (\$2000) per receipt and should not be travel-related.

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### RATIONALE

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Purchases of some goods and services may not require a purchase order because best value may be obtained by procuring these goods or services by other means and because the ProCard cannot be used for all small purchases.

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### SCOPE

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All UT Arlington departments who purchase the goods and services listed in this procedure and/or who reimburse employees or students for approved purchases not related to travel.

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## WEBSITE ADDRESS FOR THIS PROCEDURE

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<http://www.uta.edu/policy/procedure/4-26>

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## RELATED STATUTES, POLICIES, REQUIREMENTS OR STANDARDS

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UT System Administration Policies & Standards	Other Policies and Standards
<a href="#">UTS159, Purchasing</a> <a href="#">Regents' Rules and Regulations, Rule 20901, Procurement of Certain Goods and Services</a>	<i>Payments for Professional Services</i> ( <a href="#">Procedure 1-19</a> )

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## CONTACTS

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If you have any questions about this procedure, contact the following departments:

Subject	Office Name	Telephone Number	Email/URL
All topics in Procedure	Procurement Services	817-272-2194	<a href="mailto:procurement@uta.edu">procurement@uta.edu</a>
Website access	Administrative Information Management	817-272-0222	<a href="mailto:aim@uta.edu">aim@uta.edu</a> <a href="http://www.uta.edu/aim">http://www.uta.edu/aim</a>

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## DEFINITIONS

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**Computing Equipment:** Desktop, laptop and tablet computer.

**Controlled Assets:** Assets that do not meet the capitalization threshold but do qualify as property and must be secured and tracked due to the nature of the item. Controlled assets include non-consumable items having a value of \$500.00 to \$4,999.99 per unit, and firearms.

**UT Share:** The computerized accounting system used for processing payments.

**Tangible Goods:** Goods that have physical substance: anything other than real estate or money. Intangible goods, e.g. a checking account, lack this physical quality.

**Payment Voucher:** Service payment request or non-purchase order payment request in UT Share.

**Expense Report:** Reimbursement payment request in UT Share.

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## RESPONSIBILITIES

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## **Sr. Director of Procurement Services or Designee**

- Reviews and approves or denies requests for exceptions to this procedure

## **Account Administrator**

- Approves all electronic and paper payments that post to a cost center or project they administer
- Reviews and approves all requests for exceptions to the procedure

## **Delegated Approval Authority**

- Individual within the unit who has delegated authority from the account administrator.

## **Employee**

- Collects required supporting documentation and completes required paperwork for payments and reimbursements

## **Employee's Supervisor**

- Provides handwritten approval of supporting documentation
- Approves Expense Reports and Payment Vouchers

## **Office of Asset Management**

- Ensures proper coding, tagging, and reporting of controlled assets

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## **PROCEDURES**

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### **Section I. Approval Process**

Account administrators are responsible for approving all electronic and paper payments that post to a cost center or project they administer. If an account administrator is not available to process electronic or paper approvals, approval authority is assumed by an individual within the unit who has delegated approval authority from the account administrator. For example, in the case of a Director level position, the approval authority is delegated to an Assistant Director. If an account administrator wishes to delegate authority in a manner that is different from this, a request must be emailed to the Chief Financial Officer and Vice President for review.

### **Section II. Reimbursements to Employees or Students**

Reimbursements will be made to employees or students for **approved** purchases made on behalf of the University. These reimbursements are generated on an expense report in UT Share. Purchase orders are not used for these transactions.

- A. Employees or students requesting reimbursement must provide the following supporting documentation:
1. An original receipt showing the date goods or services were received, a description, and the cost of the goods or services purchased along with any tax or tip is required.  
An original receipt, **fully itemized**, is required for meal reimbursements.
    - a. If an original receipt is not available, an explanatory memo may be prepared and forwarded with the reimbursement documentation. This memo must be approved by the same individual who will approve the online expense report approval form.
    - b. If a memo cannot be obtained, notes on the electronic expense report or an email message from the account administrator or delegated approval authority approving the online expense report approval form will be accepted.
  2. All meal and entertainment reimbursements require an *Official Occasion Expense Form* ([Form 2-98](#)). The form must be signed by the individual receiving reimbursement or by an account administrator or delegated approval authority. Meal reimbursements will comply with the following rules:
    - a. Alcohol cannot be purchased with funds generated from student tuition, fees or state appropriations.
    - b. The maximum amount that will be reimbursed per person per meal is \$ 50, all inclusive. Sales tax and a **maximum tip** of 20% may be added to the \$50 limit. This applies to individuals in travel status within the contiguous United States as well as those in the Metroplex entertaining guests.
    - c. Meals will not be reimbursed when only UT Arlington employees are in attendance, when in the Metroplex. Meals on campus, including College Park District establishments, are excluded and will be reimbursed.
    - d. Sales tax will be reimbursed when dining in a restaurant or for catering (pick-up and delivery). Tips up to a maximum of 20% may also be added.
  3. All memberships, dues or subscriptions require documentation of a benefit to the University.
- B. Sales tax will not be reimbursed for any purchases of tangible goods. A *Texas Sales and Use Tax Exemption Certification* ([Form 2-5](#)) must be presented to the vendor at point of sale.
- C. The purchase of equipment deemed to be a controlled asset requires correct GL account code and profile ID on the Payment voucher and timely notification to the Office of Asset Management

1. The Office of Asset Management must be notified within 48 hours of the purchase of any controlled asset to ensure proper coding, tagging, and reporting. An *Asset Information Form* ([Form 2-49](#)) should be completed and faxed to the Office of Asset Management (Fax# 22199) with the invoice, sales receipt, or the packing slip.
2. Purchases for equipment that are controlled assets must be coded with the appropriate GL account code and profile ID when the Payment Voucher transaction for reimbursement is processed. All costs incurred (including freight, shipping, handling, etc.) are considered part of the total cost of the asset. Below is a list of the controlled assets and correct GL account codes to be used when processing the payment voucher:

<b>Controlled Property Items \$500.00 to \$4,999.99</b>	
<b>Property Item</b>	<b>GL Account</b>
stereo systems, cameras, video cameras, TVs, VCRs, camcorders, laserdisc players, data projectors	63162
museum artifacts	86401
<b>Controlled Property Items At Any Unit Cost</b>	
<b>Property Item</b>	<b>GL Account</b>
hand guns, rifles, machine guns, shotguns	63161

3. For further clarification please call the Office of Asset Management at extension 22191.

D. Non-allowable reimbursements:

1. Computing Equipment - desktops, laptops and tablets
2. Receipts over \$2000

E. An individual receiving reimbursement payment may not approve his/her own online expense report approval form. The following approval instructions for expense report must be followed when executive officers not on travel status are reimbursed for food and entertainment expense:

1. Individuals receiving reimbursement payment will either forward the online approval form to the account administrator or delegated approval authority for approval, or have the account administrator's or delegated approval authority's handwritten approval on the supporting paperwork.
  - a. The following approval instructions for expense reports must be followed when executive officers not on travel status are reimbursed for food and entertainment expense. The President's expense report will be approved by one of the following officials or their designees:

- Provost and Vice President for Academic Affairs

- Vice President for Administration and Campus Operations
  - Chief Financial Officer and Vice President
- b. The President or his/her designee will approve expense reports for the following officials:
- Provost and Vice President of Academic Affairs
  - Vice President for Administration and Campus Operations
  - Chief Financial Officer and Vice President
  - Vice President for Communications
  - Vice President for Development and Alumni Relations
  - 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 Initiatives
  
  - Executive Director - Fort Worth Center
  - Director of Athletics
  - Director of Government Relations
  
  - University Attorney
- c. The Provost or his/her designee will approve expense reports for the following officials:
- Vice Provost for Academic Analytics and Operations
  - Vice President for Information Technology and Chief Information Officer
2. The authorized approver may either sign the paper document or approve the online approval form. The authorized approver's signature must be on the documents forwarded to Accounts Payable/Travel for reimbursement.

3. The executive officer requesting reimbursement must also sign the *Official Occasion Expense Form*.
  4. An executive officer designee(s) may not be the approver for the executive officer to whom he/she reports.
- F. If the expense report is being processed to reimburse for out-of-town registrations, the travel authorization must be included on the expense report. The same is true for direct vendor payment on payment voucher.
- G. Employees may receive reimbursement checks by mail or by direct deposit based on default payment method established for payroll.
- H. *Checks may be mailed to the home address of employees. Checks will not be mailed to a campus address **except** when requested by Bursar Services.*

**Section III. Payments to Vendors Payments made to vendors for products and services not processed with a purchase order are generated on a non-payment voucher in UTShare.**

- A. Payments to vendors require the following documentation:
1. An invoice showing the name of the company, the address for remittance, a description and the cost of goods or services, taxes charged (if any) and the amount due is required.
  2. Payments for memberships, dues, or subscriptions require the documentation of a benefit to the University (the Central Library is exempt from this requirement).
  3. Direct billing for meals/catering: Must be in accordance with *Food and Beverage Catering (Policy 5-309)*. An *Official Occasion Expense Form (Form 2-98)* is required. The form must be signed by an account administrator or delegated approver. Notes: Meals will not be paid when only UT Arlington employees are in attendance, when in the Metroplex. Meals on campus, including College Park District establishments, are excluded and will be paid.
- B. Payments for the following goods or services **are** authorized to be **paid** with university funds but should **not** be processed with a **purchase order**. Note: To support audit requirements, departments must obtain adequate supporting documentation for these expenditures including the invoice, source of pricing (a copy of the web site or catalog page, etc.) as well as packing slips, or other documentation verifying receipt. Forward the documentation to Accounts Payable, Box 19135.
1. Central Library procurements for books, subscriptions, journals, etc.
  2. Utilities - telephone, electric, gas and water

3. Filing fees for work to be performed on buildings, e.g. Texas Department of Health
4. Professional registration/license fees e.g. University Health Services physicians, safety employees
5. Payments made to grant subcontractors
6. YWCA Child Development Center scholarships and reimbursements
7. Postal Services - permits, bulk rate fees and meter charges
8. Insurance premiums
9. Interagency payments for services (non-encumbrance)
10. Travel expenses
11. Bus charters (for Athletics only)
12. Registration fees for conferences, seminars, and workshops
13. Umpires/officials fees for refereeing sporting events
14. Memberships in the name of the university or university department
15. Reimbursements to university employee(s)
16. Overnight hotel lodging paid on behalf of official university guests
17. Fees for performers and entertainers billed by a company and the associated Technical Rider Production Requirements
18. Meals in restaurants and catering expenses, pick-up or delivery (see Section I. A. 2. for rules)
19. Expenses related to hosting a conference (i.e. audio-visual equipment, room rental, booths, etc.)
20. Guest lecturers billed by a company
21. Subscriptions to periodicals, including electronic
22. Flowers
23. Professional, consulting and/or temporary services from individuals; however, such services must be processed in accordance with *W-4 Employee's Withholding Allowance Certificate* ([Form 1-19](#))
24. Advertisements, e.g. newspapers, radio, TV, billboards, periodicals, and associated services (requires submission of a copy of the ad or ad verbiage)



25. Miscellaneous fees, e.g. assessments, accreditations, royalties, copyrights, appraisals, training costs, and others as approved by Procurement Services
  26. Publications and audio-visual materials (prepared materials only, not equipment, supplies, or printing)
  27. Leases for office space and associated facility improvements/renovations  
NOTE: Although a Purchase Order is not required, leases will be processed through Procurement Services to ensure compliance with UT System policy
  28. Bottled water and/or soft drinks from Pepsi Bottling Group (Exclusive Pouring Rights Contract). Prior to placing an order, contact Procurement for the appropriate university account number.
  29. Medical services for student athletes paid by the Athletics Department
  30. Retreat facilities
  31. Any item listed in Section II.D if an exception is granted
  32. Books and supplies purchased through UT Arlington Bookstore for scholarship recipients
  33. Division of Enterprise Development curriculum/course material development
- C. Payments for the following goods and services **are not** authorized to be paid with university funds. To request an exception see [Section IV, Exceptions to This Procedure](#). Purchase of these items made with approved exceptions should **not** be processed with a **purchase order**.
1. Charitable donations
  2. Gifts over \$100
  3. Gift certificates to non-UTA employees over \$100: gift certificates for UTA employees may not be purchased regardless of the value. A Gift Certificate Expense Form([Form 4-16](#)) must be filled out and submitted with the UTShare Expense Report.
  4. Tours, golf tickets, sporting events, or movies, or laundry, except when acquired by the Athletics Department
  5. Employee tuition
  6. Employee application fees
  7. Student tuition, application fees, or other student expenses

8. University parking decal fees
9. Internet provider services
10. Traffic citations
11. Purchasing food, coffee, cream, sugar and similar items employees or visitors would consume is prohibited from department account funded by state appropriations.

#### **Section IV. Entertainment Expenditures**

Entertainment expenditures must comply with the University's policies requiring the expenditures to be related to one or more of the following purposes:

- A. Recognition of academic achievement, athletic achievement, scholarship and/or service to the University
- B. Promotion or communication of intellectual ideas and/or exchange of administrative and operational information on the University's programs or activities
- C. Support of university-sponsored student events and activities
- D. Recruitment of students, faculty, or staff
- E. Assistance to the UT Board of Regents, accrediting agencies, officials from other institutions, etc.
- F. Support of a university program in the Office of Enterprise Development

#### **Section V. Exceptions to This Procedure**

- A. The following instructions should be followed to request an exception to these procedures:
  1. Each request must include detailed documentation as to why the exception should be granted and the benefit to the University if the exception is granted.
  2. The approval of the account administrator must be obtained.
  3. The approved request should be submitted using the BA Exception Request menu located in [UTA Flow](#).
- B. Each request will be granted or denied based on the circumstances of the individual situation. The granting of a request does **not** alter the existing procedures.
- C. Documentation will be maintained on the Office of Business Affairs and Controller online Policy Exceptions file.

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## FORMS AND TOOLS/ONLINE PROCESSES

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- *Texas Sales and Use Tax Exemption Certification*([Form 2-5](#))
- *Gift Certificate Expense Form* ([Form 4-16](#))
- *Official Occasion Expense Form* ([Form 2-98](#))
- *Asset Information Form* ([Form 2-49](#))

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## APPENDICES

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None