Completing Required Documentation for Travel Reimbursements
[On 8-13-2016] BF-T-PR6

Responsible Officer: Chief Financial Officer and Vice President
Sponsoring Department: Procurement Services
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Errors or changes to: aim@uta.edu

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PROCEDURE OBJECTIVE

Procedure 2-90 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.

WEBSITE ADDRESS FOR THIS PROCEDURE

http://www.uta.edu/policy/procedure/2-90-2

RELATED STATUTES, POLICIES, REQUIREMENTS OR STANDARDS

<table>
<thead>
<tr>
<th>UT System Administration Policies and Standards</th>
<th>Other Policies and Standards</th>
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<tbody>
<tr>
<td></td>
<td>Texas Travel Regulations Act Chapter 660 of Texas Government Code</td>
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<td></td>
<td>Texas Administrative Code, Title 34, Part 1, Chapter 5, Subchapter C, Section 5.22, State of Texas Travel Guidance</td>
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<td>Request for Travel Authorization and Obtain Permission to Travel (Procedure 2-80)</td>
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<td>Meals, Lodging, Incidental Expenses and Other Fees for Travel for State Appropriated and Local Funds (Procedure 2-86)</td>
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<td>IRS Publication 463</td>
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CONTACTS

If you have any questions about Procedure 2-90, Completing Required Documentation for Travel Reimbursements, contact the following departments:

<table>
<thead>
<tr>
<th>Subject</th>
<th>Office Name</th>
<th>Telephone Number</th>
<th>Email/URL</th>
</tr>
</thead>
<tbody>
<tr>
<td>All topics in procedure</td>
<td>Procurement Services</td>
<td>817-272-2194</td>
<td><a href="mailto:travelservices@uta.edu">travelservices@uta.edu</a> <a href="http://www.uta.edu/policy/bac/travel">http://www.uta.edu/policy/bac/travel</a></td>
</tr>
<tr>
<td>Errors or changes report and website access</td>
<td>Business Affairs Technology Services</td>
<td>817-272-2155</td>
<td><a href="https://www.uta.edu/business-affairs/staff/bats/index.php">https://www.uta.edu/business-affairs/staff/bats/index.php</a> <a href="mailto:bats@uta.edu">bats@uta.edu</a></td>
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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**

- Does NOT approve disbursements of funds to themselves
- Enters all travels costs and submits UTShare Expense Report no later than 60 days after the last date of travel
- Keep necessary original receipts when traveling
- Attaches necessary receipts when submitting an expense report.

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 Travel Services see [Section V. Receipts](#) of this procedure or contact Travel Services.
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.

A. **Within 60 days**: 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 Travel Services no more than sixty (60) days after the last day of travel.

B. **Between travel end date and 60 days**: All 'non-error free' travel Expense Reports must be resolved and ready for payment processing by Travel Services.

C. **More than 60 days**: All travel Expense Reports that were not submitted as 'Error Free' Expense Reports, which are pending resolution/explanation to Travel Services, and are more than sixty (60) days after the last day of travel, will be subject to income and employment taxes per the IRS. All travel Expense Reports submitted more than 60 days after travel end dates are subject to income and employment taxes per the IRS. Departments will be required to pay the employer's portion of the tax.

*Internal Revenue Service Publication 463: Travel, Entertainment, Gift, and Car Expenses*

Section IV. 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 V. 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 2-95) and the Texas Sales and Use Tax Exemption Certificate (Form 2-5).

D. Alcohol: Alcohol is only allowed when purchased and consumed as part of a business/entertainment meal, or 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, Travel Expenses and Other Fees for Travel for State Appropriated and Local Funds (Procedure 2-86-2).

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 2-94). Texas State Sales Tax will not be reimbursed.

H. Conference Attendance: All employees attending a conference 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

- Texas Sales and Use Tax Exemption Certification (Form 2-94)
- Texas Hotel Occupancy Tax Exemption Certificate (Form 2-95)

Business Technology Services Training and Development

APPENDICES

None