**Reimbursement of University Business FSS/PPS No. 03.16 (03.05.01)**

**Expenses Paid from Personal Funds Issue No. 6**

**Effective Date: 11/06/2019**

**Next Review Date: 03/01/2023 (E4Y)**

**Senior Reviewer: Director of Accounting**

**01. POLICY STATEMENTS**

01.01 This policy establishes procedures for reimbursements of personal funds for Texas State University business expenses.

01.02 Reimbursements authorized under this policy are nominal in amount, infrequent in occurrence, and the result of extraordinary circumstances which prevented the use of regular purchasing procedures.

01.03 Reimbursements are made for an expenditure from personal funds only if the expenditure was incurred on behalf of Texas State to accomplish activities related to the university's mission.

01.04 Reimbursements are only made with adequate documentation. Adequate documentation includes an itemized invoice or comparable item from the vendor (refer to Section 02.02 for further guidance). The director of Accounting, or their delegate, is authorized to determine the adequacy of documentation for reimbursement requests.

01.05 Allowable reimbursements include, but are not limited to:

1. supplies, books, or other operating materials;

b. registration fees paid to attend training or conferences when not practical to include on the travel expense report or to pay via P-card;

c. purchases of food, sales taxes (see Section 01.06), and tips in accordance with [FSS/PPS No. 03.11, Business Meals and Food Purchases](https://policies.txstate.edu/division-policies/finance-and-support-services/03-11.html); and

d. incidental travel expenses which were not included with the traveler’s original expense report.

01.06 Employees should present a [Texas Sales Tax Exemption Certificate](https://www.txstate.edu/payroll/tax-compliance/forms.html) to Texas vendors to avoid payment of sales tax on tax-exempt purchases, of which state of Texas sales tax may not be reimbursed. Employees who fail to present a [Texas Sales Tax Exemption Certificate](https://www.txstate.edu/payroll/tax-compliance/forms.html) will be personally responsible for payment of the sales tax. The sales tax cannot be reimbursed unless Section 01.13 is invoked.

State of Texas sales tax may be reimbursed from non-state-appropriated funds on taxable purchases at the discretion of the account manager. Prior to an employee making a taxable purchase, the account manager should advise whether the taxes will or will not be reimbursed. For more detailed information concerning tax-exempt and taxable purchases, visit the [Texas Sales Taxes on Purchases](https://www.txstate.edu/gao/ap/resources/Texas-Sales-Taxes-on-Purchases.html) webpage.

01.07 Taxes for which Texas State is not legally exempt, such as out-of-state sales tax, are reimbursable.

01.08 Reimbursements will not be made for personal funds expended for capital or controlled assets to ensure state requirements are met regarding inventorying and tagging capital equipment and controlled items.

01.09 Payments for personal services will not be reimbursed unless paid by personal credit card. Contact [Procurement and Strategic Sourcing](http://www.txstate.edu/gao/procurement/) for guidance concerning personal service payments.

01.10 Payments for rental services (e.g., equipment or space) will not be reimbursed unless paid by personal credit card. Contact [Procurement and Strategic Sourcing](http://www.txstate.edu/gao/procurement/) for guidance concerning rental service payments.

01.11 Payments for software will not be reimbursed without approval from Technology Resources. Contact [Technology Resources](http://www.tr.txstate.edu/) for guidance before the purchase is made.

01.12 Agency funds are not subject to this policy. Refer to [UPPS No. 03.01.10, Student Organization Accounting System](http://policies.txstate.edu/university-policies/03-01-10.html), and [UPPS No. 03.01.15, Agency Funds](http://policies.txstate.edu/university-policies/03-01-15.html), for guidance.

01.13 Exceptions to this policy resulting from extenuating circumstances may be granted by the respective divisional cabinet officer. Written approval must be included in the supporting documentation for the payment request.

**02. PROCEDURES FOR REIMBURSEMENT**

02.01 Requests for reimbursement are made using an e-NPO transaction in SAP. Visit the e-NPOs page on the Accounts Payable [website](https://www.txstate.edu/gao/ap/) for instructions and training.

02.02 Documentation to support the e-NPO transaction must include a detailed invoice, sales ticket, receipt, or comparable confirmation from the vendor that the expense was incurred and paid. A credit card receipt including only the amount total is not adequate documentation. The method of payment should be reflected on the documentation provided by the vendor. Additional supporting documentation may be required, such as a conference agenda for registration fees.

02.03 If state-appropriated funds are used to reimburse an employee, the employee may be required to provide the vendor’s federal tax identification number for use in the State Comptroller’s Office accounting system. Contact [Financial Reporting & Analysis](http://www.txstate.edu/gao/reporting/) for assistance or more information.

02.04 To obtain reimbursement under this policy, requests must be submitted no later than 60 days from the date the expenditure occurred. Where multiple receipts support the payment request, the earliest date will determine the 60-day time frame for the request.

02.05 Account manager approval is required for the employee reimbursement to be processed.

02.06 Accounts Payable will review and process the reimbursement after a complete e-NPO, supported by adequate documentation is received.

**03. REVIEWERS OF THIS PPS**

03.01 Reviewers of this PPS include the following:

Position Date

Director, Accounting March 1 E4Y

Associate Vice President for Financial March 1 E4Y

Services

Director, Procurement & Strategic March 1 E4Y

Sourcing

**04. CERTIFICATION STATEMENT**

This PPS has been approved by the following individuals in their official capacities and represents Texas State Finance and Support Services policy and procedure from the date of this document until superseded.

Director, Accounting; senior reviewer of this PPS

Associate Vice President for Financial Services

Vice President for Finance and Support Services