**Reimbursement of University Business UPPS No. 03.01.30**

**Expenses Paid from Personal Funds Issue No. 1**

**Effective Date: 09/06/2024**

 **Next Review Date: 01/01/2029 (E5Y)**

**Sr. Reviewer: Director of Accounts Payable and Travel**

# POLICY STATEMENT

# *Texas State University is committed to promoting proper financial stewardship of funds to support the education mission of the university.*

# SCOPE

* 1. Reimbursements authorized under this policy should be nominal in amount, infrequent in occurrence, and the result of extraordinary circumstances which prevent the use of regular purchasing procedures.
	2. Reimbursements will be made for an expenditure from personal funds only if the expenditure was incurred on behalf of Texas State University to accomplish activities related to the university’s mission.
	3. Reimbursements will only be made with adequate documentation. This includes an itemized invoice or comparable item from the vendor (refer to Section 02.02 for further guidance). The director of Accounts Payable and Travel, or designee, is authorized to determine the adequacy of documentation for reimbursement requests.
	4. Allowable reimbursements may include, but are not limited to:
		1. supplies, books, or other operating materials;
		2. registration fees paid to attend training or conferences when not practical to include on the travel expense report or to pay via P-card;
		3. purchases of food, sales taxes, and tips in accordance with [UPPS No. 03.01.29](https://policies.txst.edu/university-policies/03-01-29.html), Business Meals and Food Purchases; and
		4. incidental travel expenses which were not included with the traveler’s original expense report.
	5. Use of personal funds should be a rare occurrence necessitated by unforeseen or emergency situations. P-Card suspension status does not warrant an approved condition for using personal funds. Texas sales tax of purchases made with personal funds are applicable. A [Texas Sales Tax Exemption Certificate form](https://www.txst.edu/payroll/tax-compliance/forms.html) should be presented to the vendor prior to the purchase. Employees who fail to present a [Texas Sales Tax Exemption Certificate form](https://www.txst.edu/payroll/tax-compliance/forms.html) will not be reimbursed for the tax amount. If the vendor does not accept the [Texas Sales Tax Exemption Certificate form](https://www.txst.edu/payroll/tax-compliance/forms.html), a statement that the [Texas Sales Tax Exemption Certificate form](file:///C%3A%5CUsers%5Cinm1%5CAppData%5CLocal%5CMicrosoft%5CWindows%5CINetCache%5CContent.Outlook%5CVLPR9AV4%5Cv) was not accepted should be attached to the request for reimbursement. For more detailed information concerning tax-exempt and taxable purchases, visit the Accounts Payable and Travel web site, [Texas Sales Taxes on Purchases](https://www.txst.edu/gao/ap/resources/Texas-Sales-Taxes-on-Purchases.html).
	6. Taxes for which Texas State is not legally exempt, such as out-of-state sales tax, will be reimbursable. Reimbursements will not be made for personal funds expended for capital or controlled assets, or software and IT hardware to ensure state requirements are met regarding inventorying and tagging capital equipment, controlled items, and IT security.
	7. Agency funds are not subject to this policy. [UPPS No. 03.01.10](https://policies.txst.edu/university-policies/03-01-10.html), Student Organization Accounting System, and [UPPS No. 03.01.15](https://policies.txst.edu/university-policies/03-01-15.html), Custodial Funds provide additional information.
	8. Exceptions to this policy resulting from extenuating circumstances may be granted by the respective division’s vice president. Written approval must be included in the supporting documentation for the payment request.

# PROCEDURES FOR REIMBURSEMENT

* 1. Requests for reimbursement will be made using an e-NPO transaction in SAP. The e-NPOs page on the [Accounts Payable](https://www.txst.edu/gao/ap/resources/e-NPO-Procedures.html) website provides instructions and training.
	2. 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 total amount is not adequate documentation. The method of payment should be reflected in the documentation provided by the vendor. Additional supporting documentation may be required, such as a conference agenda for registration fees.
	3. When reimbursing employees for expenses using the e-NPO process, an Employee Reimbursement Certification Statement must be attached to certify the validity of the expenses and that they have not been reimbursed by any other means.
	4. 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 timeframe for the request.
	5. Account manager approval is required for the employee reimbursement to be processed.
	6. Accounts Payable will review and process the reimbursement after a complete e-NPO, supported by adequate documentation, is received.

# REVIEWERS OF THIS UPPS

* 1. Reviewer of this UPPS includes the following:

Position Date

Director of Accounts Payable and Travel January 1 E5Y

# CERTIFICATION STATEMENT

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

Director, Accounts Payable and Travel; senior reviewer of this PPS

Associate Vice President for Financial Services

Executive Vice President for Operations and Chief Financial Officer

President