

## **Travel and Entertainment Expense Procedures**

### **Objective**

The purpose of this document is to provide clear guidelines for university employees and affiliates regarding the approval, reimbursement, and management of travel and entertainment expenses. These procedures ensure consistency, transparency, and accountability while promoting responsible financial stewardship across the university.

### **Coverage**

These procedures apply to anyone incurring travel or entertainment-related expenses on behalf of the university in accordance with the Travel and Entertainment Expense Policy. Budget Managers and supervisors approving such expenses must be familiar with this policy and related procedures to ensure expenditures comply with university guidelines. Definitions in the Travel and Entertainment Policy apply to these procedures.

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## **Procedures**

### **Authorization and Responsibilities**

#### **Traveler/Person Incurring Expense or Designee:**

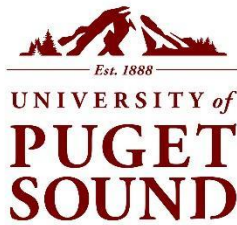
- Obtains approval for business trips, cash advances, and related expenses.
- Incurs business-related expenses at the most economical available rates.
- Completes a disbursement request form for out-of-pocket expenses, including proper documentation, and submits it to the Office of Finance in accordance with this policy.
- Reviews, reconciles, and obtains necessary approvals for business-related charges made via procurement card.
- Reviews and certifies that all business-related charges are correct.

#### **Budget Manager or Supervisor:**

- Authorizes business-related travel and entertainment expenses.
- Ensures budgeted funds are available for expenses.
- Reviews and approves disbursement request forms, charges, and receipts.
- Ensures expenses are business-related and comply with university policies.
- Approves the use of the per diem method for foreign travel, including the applicable rate.

#### **President, Vice Presidents/Provost:**

- Approves expenses that are exceptions to this policy or require higher-level approval.
- Reviews and approves disbursement request forms and charges for direct reports.
- Ensures employees in their division comply with this policy.



## Methods of Payment

### **Procurement Card (P-Card):**

The preferred method of payment for travel and entertainment expenses is the university-issued P-Card. Employees who travel regularly on university business may obtain a P-Card with Budget Manager approval. Cardholders must reconcile all transactions in the WellsOne Expense Manager system. More information, including the P-Card policy, is available on the Procurement Card webpage.

### **Payment Request:**

If a P-Card cannot be used for an advance expense (e.g., conference registration), the department should submit a disbursement request form to Accounts Payable. Payment will be issued within ten (10) business days of receiving a properly approved request.

### **Personal Funds:**

Employees without a P-Card should use personal funds for business-related travel and entertainment expenses. Reimbursement is processed upon submission of a Disbursement Request. See the Reconciliation Procedures section for details.

### **Cash Advances:**

Cash advances are discouraged but may be issued if the P-Card cannot be used (e.g., certain foreign travel expenses) or if using personal funds poses a hardship.

- The traveler must submit a properly approved Cash Advance Request.
- The Office of Finance will issue payment within five (5) business days.
- IRS regulations prohibit issuing a cash advance more than 30 days before the expenses occur.
- Travelers or an authorized designee must sign for the cash advance upon receipt.
- A traveler may not have more than one outstanding cash advance. Advances must be reconciled within 30 days of trip completion before another advance is issued.

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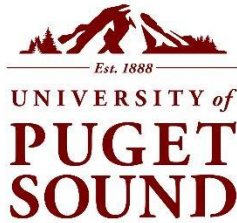
## Reconciliation Procedures

### **P-Card Transactions:**

Travelers must use the P-Card for business-related expenditures, maintain required documentation, obtain approvals, and reconcile all charges in the WellsOne system. The business purpose must be clearly indicated in the description field.

### **Disbursement Request Form:**

Travelers requesting reimbursement must submit a disbursement request following the travel or entertainment event.



- The request must be approved by an authorized approver or Budget Manager.
- If not submitted within 60 days of trip completion, the traveler's P-Card may be suspended, and full reimbursement may not be provided.
- The request must include:
  - General ledger account number
  - Travel dates and description
  - Business purpose for purchases
  - Correct dollar amount and cash advance amount
  - For meals/entertainment: names, titles, and business relationships of attendees (for large events, provide the number of attendees and their university affiliation).
- Receipts for expenses over \$25 must be scanned and attached before submission.
- Reimbursement is processed within five (5) business days after budget authority approval.
- Expenses already paid via P-Card or prior disbursement request are not reimbursable.

**Cash Advances:**

- If not reported within 60 days after a trip, the Office of Finance will initiate recovery proceedings.
- If not recovered within 120 days, the amount will be reported as taxable income per IRS regulations.
- If a cash advance exceeds the expenses incurred, the traveler must return the excess funds via cash or check to the Office of Finance.

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**Documentation**

Travelers must provide documentary evidence to support all travel and entertainment expenses. Acceptable documentation includes an original bill or receipt with the date, vendor name, description of goods/services, and total dollar amount.

- Original receipts are required for expenses over \$25 unless reimbursed under the per diem method.
- If a receipt is lost and cannot be recovered, a Missing Receipt Form must be submitted along with proof of payment where possible (e.g., canceled check or credit card statement).
- Additional documentation requirements are detailed in the university's reimbursement and credit card documentation policy.

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These procedures ensure compliance with university policies and IRS regulations while maintaining accountability in travel and entertainment expense management.