Personal Reimbursement (Non-Travel Expense Report) Policy

The procurement of goods and services is the assigned responsibility of Business Services. As a result, Business Services is responsible for directing University units in the procurement process and for overseeing all procurement activities of the University. This Personal Reimbursement (Non-Travel Expense Report) Policy is adopted by Business Services to both promote operational efficiency and mitigate institutional risk.

Compliance with this policy is required. To attain compliance with procurement procedures, it is essential that there exists a high degree of cooperation between end-user departments and Procurement.

What is it:
A Non-Travel Expense Report (ER) is created in Workday when employee has used personal funds to purchase business-related item(s) and is requesting reimbursement for the expenditure.

When to use:

- ONLY emergency situations or unique circumstances warrant the use of personal funds for University business.
    - Acceptable examples of unique circumstances: Approved work from home expenses, cell phone reimbursements, internet reimbursements (as approved and needed), official functions when restaurants will not accept a PO and pre-planning was not an option (Use Pcard Restaurant Guidelines), specialized products where pcards or POs are not accepted.
    - Not acceptable examples of when personal reimbursements should be used without advance approval from Procurement: office supplies, classroom supplies, research supplies, books, conferences, memberships, online purchases. Instead use a PO or departmental Pcard.
- A clear description and justification explaining the use of personal funds is required
- If description/justification is not provided, the Expense Report will be denied.
- Non-Travel Reimbursements should be submitted within 60 days of the original purchase. Failure to submit ERs within a reasonable timeframe could result in non-payment.

Why limitations:

- Subjects the University to unnecessary liabilities and risks as a result of not following best procurement practice.
- Use of personal funds can entitle the user to certain rewards, rebates or cash back which can be considered University owned if those funds are reimbursed by the University.
- University Pcards, Tcards and Requisitions/POs are acceptable methods for the University's purchasing needs.
- Personal funds should NOT be used to circumvent University purchasing procedures.
- Expense Reports are a stand-alone process and not connected to purchase orders, contracts or regular invoices, which can skew data reporting and affect budget planning.
- Refunds and returns cannot be tracked.
- Helps prevent transactions that do not follow Arkansas procurement law.

Not Allowed:

- Expense Reports for IT equipment. Equipment include, but not limited to, computers, monitors, laptop computers, tablets (e.g. iPad, Kindle Fire, etc.), video equipment, video gaming equipment, printers, scanners, cell phones. Reference Fayetteville Policies and Procedure FFP 313.2 Inventory/Equipment Capitalization Thresholds. Use the IT Tech Store for purchasing of IT computers and accessories.
- Expense Reports for software. Use UA approved and available software from the Get Software webpage or seek guidance from IT Services.
- Expense Reports for supplier invoices billed to the UA. A requisition should be used in most cases.
- Expense Reports for wire transfers. Contact A/P or Procurement if wire transfer is needed.
- Expense Reports for purchase of services. Personal funds should never be used to pay for services, as this creates a tax compliance issue.
- Expense Reports for Conferences fees & registrations. Tcards, Pcards or travel related POs are acceptable forms of payment for conferences.
- Do not use gift cards or third party payment providers (Paypal, etc.) to make payment if asking for a reimbursement.
- Departments should not allow students to make purchases with their personal funds on behalf of the UA and claim reimbursement.
- Alcohol is never allowed for reimbursement per Board Policy 260.1.

Required Documentation:

- All personal reimbursements require a completed Personal Reimbursement form to be attached.
- Receipt requirements:
  - No alcohol included on reimbursement amount.
  - Documentation should be clear, legible and itemized.
  - Items must be calculated properly and easily readable to workflow approvals.
  - Totals must match reimbursement request and itemization calculations.
  - Tip/gratuity must be reflected on the receipt and should not exceed 20%.
  - Use currency converter in Workday if not in USD.
  - If receipt is written in another language, the receipt must be translated to English.