TRAVEL Reimbursements and Expense Reporting

Class Objectives

➢ Learn what information is needed to complete Concur expense reports; including supporting documentation and receipt requirements.

➢ Learn where to find the information regarding travel rules and regulations.

The Basics

Know your Policy BEFORE Accruing Travel Expenses

- Travel reimbursement policies vary based on the source of funds used. The three policies (TEES, Federal, State) can be found on the TEES travel website under the "Travel References and Forms" tab.

- Travelers need to know prior to making travel arrangements which of the three guidelines they are to follow for the trip.

Determine Which Policy

- Most local funds follow TEES Travel Policy.

- Projects administered by Sponsored Research Services (SRS) will either follow the TEES policy, the Federal policy or if specific travel guidelines are included in the terms of a contract or grant, the provisions of that contract or grant will govern the reimbursement (referred to as Special Sponsor Guidelines). Please check with your SRS Project Administrator if you do not know which policy to follow on your SRS sponsored dollars.

- **On State dollars** (FAMIS accounts that start with a 1 and any sponsor that require State guidelines to be followed) **reimbursements are subject to the State of Texas Travel Management Program and TexTravel.** Remember**,** travel is not allowed on 12XXXX accounts.

Concur

- TEES utilizes software called Concur which is an electronic travel reservation and expense system. Concur is accessed through the SSO menu. To learn more about Concur, review this overview PowerPoint:

  https://tees.tamu.edu/fiscal/_files/_documents/Concur-Overview-Power-Point.pdf

- Concur utilizes online approvals from the pre-trip to post-trip reimbursement cycle. Email notifications will assist with making approvers aware of pending items.

- This is not a Concur class, but we will discuss some specifics about the use of Concur. (TAMU teaches Concur classes about once a month and System trainings are available on-line).

TEES Travel Resources Available

https://tees.tamu.edu/fiscal/travel/index.html

Please review the various tabs.

System Concur Trainings

Home / Concur Training Videos

Concur Training Videos

Using Concur Mobile (9:25)

Acting as a Delegate on Behalf of Another Employee (1:04)

Concur PCARD

Payment Card Overview (7:09)

Adding Payment Card Expenses to a Report (4:28)

Itemizing a Payment Card Expense (1:39)

Allocating (Splitting) a Payment Card Expense (2:13)

Travel Request

Create a Request for Domestic Travel (6:34)

Create a Foreign Travel Request (7:22)

Adding Approver(s) to Request Workflow (1:17)

Approve Travel Request (1:50)

Expense Report

Create an Expense Report with No Approved Request (4:44)

Create an Expense Report from an Approved Request (0:54)

Adding Expenses to a Report (3:42)

Itemizing Expenses (3:06)

Mark an Expense as Unallowable (Personal) (1:43)

Allocating (Splitting) an Expense (2:56)

Approving an Expense Report (1:32)

Review TrainTraq for
TAMU Concur Class Signups

Let's Discuss the Basics of

- Trip Approval

- Booking Travel

- Expense Report

All Travel Must be Pre-Approved

- All employee and student travel (excluding virtual conferences where travel does not actually take place) must have prior approval via a Concur Travel Request (TR).

- All foreign trips require the TR to be submitted <u>seven days</u> prior to travel beginning.

- Expenses for a trip should not be incurred prior to approval.

Concur Booking Tool

The Concur booking tool works much like other online reservation tools (Expedia, Orbitz, etc.). Travelers are not required to book reservations through Concur but it is encouraged as it is the most seamless way to use Concur, especially when a Travel card is utilized. This tool is strongly encouraged for Fly America Act compliance on Federal Funds (more on this topic later) and obtaining state contracted rates on State Funds.

Concur provides TAMUS contract rates which will be equal to or less than rates found outside Concur (conference hotel registration rates is an exception). TAMUS has negotiated airline rates that are lowest if booked through Concur. Our TAMUS car rental contracts are also easily accessed through Concur.

Concur Expense Reports

- Each trip will need an expense report.

- It is built from the approved TR.

- Move University / Agency Travel card expenses to the proper report as they arrive.

- NOTE:
  The expense report can and should be started as soon as the trip incurs expenses. This can be prior to travel, such as conference registration, hotel deposits or airfare purchased prior to the departure date.

Profiles in Concur

- All travelers should setup a profile in Concur.
  (referenced in Concur Overview PowerPoint on slide 6)

- Faculty, and most other staff, are not expected to create their own Concur expense reports; therefore, travelers will need to setup a delegate within their department to assist with Concur tasks.

- Delegates are assigned within the Concur profile. *Work with your travelers to help them set up delegates and create their Concur profile*.

- Make sure they complete the Mobile Registration section so they can add the Concur app to their smart phone to assist while in travel status.

New Employees in Your Department

- Assist new faculty / staff in your department with their Concur profile.

- Make them aware of the Traveler Website on the TEES Fiscal Portal.

- Consider printing out the Top Ten Employee Travel Program Basics and the policy trifold for them.

Home | Fiscal Office | Travel | Travelers

Travelers

Travelers on Texas A&M Engineering Experiment Station (TEES) funds have many resources available at their fingertips. Below are a few important links specifically for our travelers.

- 10 Employee Travel Basics
- Concur Mobile App (YouTube video)
- TEES Policy Trifold (Print double sided, fold in thirds)
- Receipt Guidelines
- Direct Deposit Signup

Resources >

Travel >

Concur >

Foreign Travel >

Travel Cards >

Travel References and Forms >

Travelers >

QUESTION:

How do we avoid Employees having out of pocket expenses?

ANSWER:

Travel cards!

UNIVERSITY / AGENCY TRAVEL CARDS

University / Agency Travel Credit Card

- To avoid most out-of-pocket employee travel expenses, employees should apply for a travel card.

- Travel cards are issued in the employee's name and can be used for many categories of travel expenses on both TAMU and TEES local funds.

- The expenses are paid by a TEES/TAMU clearing account initially and you allocate the charge to the proper department account through Concur.

- Travel expenses charged to this card are the most seamless method to complete a Concur expense report.

- If College of Engineering Personnel, select the agency name of "Texas A&M University" on the card application.

- If TEES personnel, select the agency name of "Texas Engineering Experiment Station" on the card application. Visit our website for links to applications and responsibilities and usage guidelines.

More on Travel Cards

- Encouraging the use of these cards will make a delegate's life easier since proof of payment issues are eliminated, and charges can be moved to an expense report easily (please move within 30 days).

- The card can be used for airfare, hotel, rental car, rental car fuel, meals, registration fees, taxis, etc. on local funds (state funds are more restrictive).

- Consider keeping cards locked up centrally and disbursing before travel.

- Remind travelers that charges on a card are to be for just them and no other State employee. Each employee needs to pay own charges! This is an important concept for Concur and Travel cards.

- NO personal charges can be placed on cards (movies, alcohol, meals for spouse, etc.).

Card Limits

- Consider lowering all balances for infrequent travelers and asking to have raised before they travel again.

- If you would like to know the travel card limits for your TEES department cards, email Geri Speaks.

- COE personnel – your cards might all be on TAMU side so inquire with TAMU.

Travel Card Training

- TEES offers a TrainTraq online course for cardholders.

- It is required for new TEES cardholders.

- Please encourage all employee Travel cardholders to take this short concise course to help them understand their responsibilities when using a travel card and the requirements for allocation and timely submission of charges.

- 2113989 : TEES Travel Card Training

DART Cards

- Used for prospective employee, guest, and non-employee student business travel expenses.

- Card is checked out to these individuals for their travel and then cancelled (by you) once the travel period has ended.

- Issued in the individuals or TEES' name and must be linked in Concur to an active employee who will be responsible for allocating the expenses on the card to the appropriate expense report in Concur.

- Used for any valid travel expense (airfare, hotel, rental car, rental car fuel, meals, taxis, etc.) on local funds.

Reminders on Card Program

- Employee travel must be on the employee's travel card (or a personal card if they chose not to use a travel card), not another employee's travel card.

- Individual employee cards can be kept central – don't have to be given out but need to be used for that employee's travel.

- Dart cards can be used for non-employee student travel or department visitor travelers.

- An employee can use their travel card for a <u>non-employee</u> student traveler or department visitor travelers (as opposed to a Dart card if that is the preference).

When Should I Allocate Charges on a Travel Card to an Expense Report?

- As a delegate, you should review your travelers' profiles for expenses regularly and allocate them to the proper trip as soon as possible.

- All travel card charges must be put on a report within 60 days of the transaction date of the charge.

- Why 60? That is how long we have to initiate a disputed charge with Citibank.

- If the travel card was issued by TAMU, review reports they send out for older credit card transactions (60 and 90 day transactions).

- If travel card issued by TEES, we will contact department staff about older transactions we need taken care as soon as possible.

Travel Card Charge Disputes

- Any disputes of charges on the Travel card must be initiated as quickly as possible. Attempts should be made by the cardholder to first resolve the issue directly with the vendor. If resolution cannot be reached, you may initiate a dispute for a questionable transaction by contacting Citibank Customer Service Department at 1-800-248-4553. The customer service department will handle the questions they can and if warranted will pass the call onto the Dispute Team.

- Citibank allows disputes to be initiated within 60 days of when the transaction occurred, even if the merchant is working on resolving the dispute, to ensure your dispute rights.

Concur Travel Requests

Travel Requests (TR)

- Create a TR for each trip as soon as learning of need for business travel.

- Watch the appropriate video if you don't know how to create a Concur TR:
  - Domestic
  - Foreign

- The fields on the TR will flow to the Expense Report so please select with care. (Make updates on the Expense Report in the header area if needed later).

TR Delegates

- If you are creating for another employee, act as a <u>delegate</u> before you begin.

- As a delegate, you will see a "notify employee" button at the top of the TR as opposed to a submit button. After creating the TR for them, notify them so that they can then review and submit the TR into routing.

- The traveler <u>must</u> submit their own TR.

Do I always need a TR?

- If the expense is for a virtual conference registration (i.e., no actual travel takes place) or expenses within HQ (such as mileage and parking) a TR is not needed. The expense report can be created without a referenced TR.

- You will notate this by the travel classification chosen on the report header:

- In all other situations, you must have an approved TR to build an expense report.

Travel Classifications – lots of options

Travel Classification **(Required field)**

- Board of Regents
- Employee-Foreign
- Employee-In State
- Employee-Out of State
- Employee-Virtual Only (No Travel)
- Employee-Within Headquarters
- Non-Employee Contract Services Domestic Vendor
- Non-Employee Contract Services Foreign Vendor
- Non-Employee Lecturers Domestic Vendor
- Non-Employee Lecturers Foreign Vendor
- Participant-In State (Non-Employees Only)
- Participant-Out of State (Non-Employees Only)
- Prospective Employee-Domestic
- Prospective Employee-Foreign
- Prospective Student
- Spouse-Approval Required
- Student-Domestic Travel
- Student-Foreign Travel
- Student-Virtual Only
- VIP/CEO
- Washington D.C. -STATE FUNDS ONLY

Travel Classification Employee vs Student

On the TR and Expense Report Header, complete the Travel Classification field accurately as employee or student.

Students Traveling

- On TEES funds, most "student" travel is actually "employee" travel because they are traveling related to their research and not for course work.

- Remember a TR is required for all student and employee travel.

- Students receipt requirements are the same as employee receipt requirements.

- Student travel not allowed on State funds.

- Prospective Students not allowed on TEES Funds (they are considered academic and should be allocated to TAMU).

TAMU Student Travel Rules

- TAMU has additional rules for involving the traveling of their students. These are not managed by the TEES Fiscal Office but we are making you aware just as an FYI.

- http://disbursement.tamu.edu/travel/student/approval/

The notification of travel must be provided prior to departure to the following:

- The University department, unit, or student organization advisor, and,
- The Critical Incident Response Team (CIRT). Adherence to the following procedures will provide notification to the Critical Incident Response Team:
  o If traveling internationally, travel notification and submission of required documentation should be completed through the Study Abroad Programs Office. See the foreign travel section for more information on approval requirements.
  o If traveling domestically, travel notification should be completed utilizing the Travel Notification Form provided by the Department of Student Activities.

Travel Classification – Participants

- Remember, participants are only on sponsored accounts (SRS) and are typically not TAMUS employees or students.

- Participants need receipts for taxation purposes.

Participant Definition
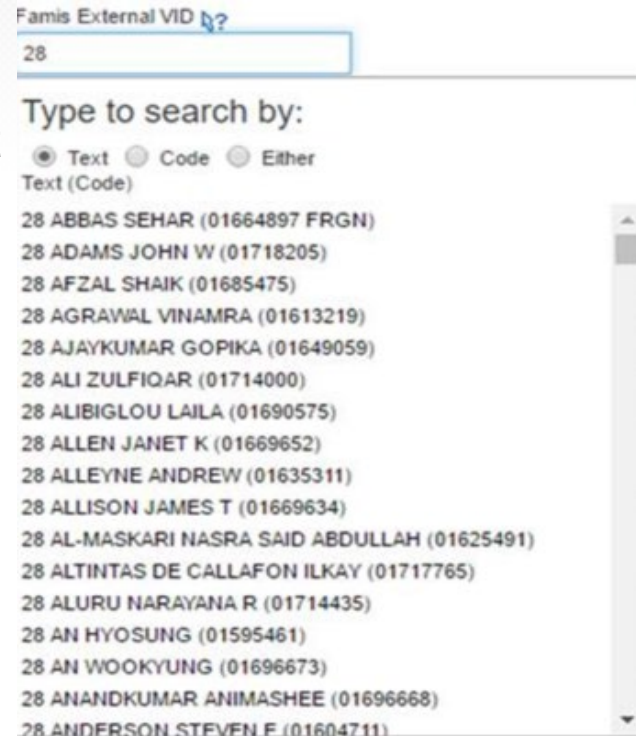
- "An individual who is the recipient of a service or training provided by a workshop, conference, seminar, symposium or other short-term instructional or information-sharing activity funded by a sponsored project".

- A TAMUS employee may NOT be a participant unless SRS approval email is attached to the report.

Travel Classification
Prospective Employee

- May reimburse travel for interview or evaluation.

- Must state prospective job title.

- Same rules apply to prospective employee as apply to a current employee.

- One exception is that a prospective employee would not be exempt from hotel occupancy or state sales taxes if the prospective employee pays and requests reimbursement. However, if TEES pays the vendor directly with a travel card or via direct bill, then it would be considered exempt.

FAMIS External VID

- When paying a non-employee for out-of-pocket expenses, ensure that a FAMIS external VID has been setup for the vendor.

- You will know if it has when you start entering the VID with "28" space "last name".

- If you do not see the vendor needed, contact vendor setup.

- If you only see the vendor needed under 02, but not 28, contact Karen Gregory.

Famis External VID ?

28

Type to search by:
○ Text ○ Code ○ Either
Text (Code)

28 ABBAS SEHAR (01664897 FRGN)
28 ADAMS JOHN W (01718205)
28 AFZAL SHAIK (01685475)
28 AGRAWAL VINAMRA (01613219)
28 AJAYKUMAR GOPIKA (01649059)
28 ALI ZULFIQAR (01714000)
28 ALIBIGLOU LAILA (01690575)
28 ALLEN JANET K (01669652)
28 ALLEYNE ANDREW (01635311)
28 ALLISON JAMES T (01669634)
28 AL-MASKARI NASRA SAID ABDULLAH (01625491)
28 ALTINTAS DE CALLAFON ILKAY (01717765)
28 ALURU NARAYANA R (01714435)
28 AN HYOSUNG (01595461)
28 AN WOOKYUNG (01696673)
28 ANANDKUMAR ANIMASHEE (01696668)
28 ANDERSON STEVEN F (01604711)

Foreign Travel Request

- All foreign trips require the TR to be submitted seven days prior to travel beginning.

- All foreign travel in Engineering must route to the TEES Foreign Desk to track employees traveling abroad and to review the risk of traveling to that country.

- See the Foreign Travel tab on the TEES Travel website (below) for information.

  https://tees.tamu.edu/fiscal/travel/foreign-travel.html

Foreign Travel TR Tips
from Export Control Area

- Foreign travel requests must be submitted 7 days prior to the trip start date.
  - If not, an exception must be approved.
  - The request for the exception should come from the Department Head to the Director of Research Compliance.

- Foreign travel requests need manual routing in Concur to:
  - "TEES, 28Foreign One" desk
  - Department Head

- Dollar amount doesn't matter for this process – Export Control area needs to see all Engineering personnel foreign trips, regardless of funding source.

- A detailed daily itinerary needs to be attached to all foreign travel requests.

Include in the Detailed Daily Itinerary

If traveling to attend or present at a conference -

- Name of conference (no acronyms)
- Link to conference web site (if available)
- Name of conference host (if known) or conference registration (if available)

If traveling to collaborate with others –

- Full Name(s) of known collaborators traveler is meeting with (no acronyms or abbreviations)
- Full name of known companies or institutions being visited (no acronyms or abbreviations)

To manually add TEES, 28Foreign One to the routing click on the APPROVAL FLOW tab

- Click on the plus sign, add TEES 28Foreign One as close to the beginning of the routing as possible. Start typing TEES and a drop-down box will appear, select TEES 28Foreign One.

Screen Shot and Detailed Instructions

Request Approver:

AKIN, LISA K.

(this step may be skipped)

Cost Object Approval:

(this step may be skipped)

Authorized Approver - Foreign1:

TEES, 28FOREIGN ONE

(this step may be skipped)

Click "SAVE WORKFLOW"

Request F3D9 [CHERIAN, JOSH]

Save Workflow | Attachments ▾ | Print / Email ▾ | Send Back Request | Approve

Status: Submitted & Pending Approval

Trip Name/Destination: Barcelona, Spain
PervasiveHealth

Amount: $2,071.99

For questions about foreign travel requests, please go <u>here</u> for contacts.

Alternate Work Locations (AWL)
and
Faculty Development Leave (FDL)

Requires prior approval (remember to follow EPO and HR off-site HQ rules).

- o All staff requests for an AWL are to be submitted via Workday. Please work with Engineering Human Resources.

- o Faculty member – use Faculty Request Form available from the Dean's Office.
   - o Contact Angie Wilson amwilson@tamu.edu
   - o TEES Fiscal needs know the approved location and dates of the FDL, in addition to the approval letter.

AWL / FDL Approvals

These approvals need to be in place prior to submission of a Travel Expense Report when travel is taking place from a location other than College Station (i.e., traveling from another city to a conference or traveling from another city to College Station).

Certain accounts can reimburse travel expenses there and back for an approved FDL but NOT living expenses at the FDL.

TEES business related travel expenses to/from conferences, symposiums, etc. can be paid from approved FDL/AWL locations (i.e., the start location needs to matched the approved location during that time frame).

Moving on to Booking…

Once there is an approved TR, travel arrangements can be booked.

Using Concur for booking is encouraged.

Booking Through Concur

- If you need a refresher on how to book travel directly in Concur, please watch the videos under "How to book your air/car/hotel" found on the TAMUS Concur Training Travelers website.

- Remember, travel assistant delegation (to book travel for another employee) is accessed under your Concur profile and you will "Act on behalf of" the employee who has given you permission as a travel assistant for them. Then the process is the same as booking travel for yourself. Be careful you are on the correct profile before booking anything!

CTP is our Concur Travel Agent

- Booking airfare through Concur provides

  - discounts on fares,

  - lower travel agent booking fulfillment fees,

  - rapid reprice service (CTP contacts you when certain parameters are met to ask if you want to switch to lower fare).

- If you need the services of an agent, CTP provides service at a price generally less expensive than using a local travel agency.

- See the price list on the System website.

- You can find contact information for CTP on the TAMUS Concur website.

EXPENSE REPORTS

Concur Expense Report

- This is the mechanism to allocate travel expenses to FAMIS accounts and travel classifications.

  - If the University/Agency travel card was used, expenses need to be allocated to proper categories and account(s) (i.e., you select these).

  - Out of pocket expenses need to be allocated as well.

  - Expense reports should be <u>submitted within 30 days</u> of the end date of travel (taxation starts at 90 days).

  - If the employee is out of pocket for any expenses, a check or ACH will generate to repay them after expense report is approved.

- The expense report can and should be started as soon as the trip incurs expenses. This can be prior to travel, such as conference registration or airfare purchased prior to the departure date.

Creating an Expense Report

Create the expense report directly from the approved TR

- Travel should not be booked and do not create an expense report until you have the approved TR (unless virtual conference or expenses within HQ travel classification is valid).

- If a travel request (TR) is rejected (i.e., travel denied) but the traveler had charges on a travel card, those charges must be allocated to a Concur expense report.

  - Create an expense report marking expenses "Unallowable Charge" (a Concur check box option).

  - PDF of the rejected TR needs to be attached to the Concur Expense Report and then submit (route) the expense report as usual for processing.

  - Once the expense report is approved for payment, Accounts Receivable will know to generate an invoice to the traveler for these expenses which have been marked as personal.

Concur Report Preparation

Which Expenses need Receipts?

Review the TEES Receipt Guidelines

Travel Expense Type	Attach Itemized Receipts?	Additional Documentation/Comments
Transportation Expenses		
Rental car	Yes, final itemized receipt	See TEES Travel Policy for requirements
Taxis, Trains, Buses, Shuttles, Subways, Limousines (Limos must be documented as least expensive method)	Receipts required if $75 or more	For each expense include point to point description, date and dollar amount
Airfare (Do not include agency fee as it is an incidental expense)	Yes, passenger receipt/ e-ticket receipt	See TEES Travel Policy for requirements
Personal Car Mileage	Concur mileage calculator or mileage log	Mileage log must include number of miles along with beginning and ending addresses.
Parking (includes taxes)	Receipts required if $75 or more	For each expense include location, date and dollar amount
Meals and Lodging		
Meals	Required if claiming above GSA	TEES pays actual meal expenses (not per diem); no receipt required if equal or below GSA; If above GSA, all receipts for that day required. If Federal, first and last day limited to 75% of GSA.
Lodging (Do not include hotel tax as it is an incidental expense)	Yes, final itemized receipt	See TEES Travel Policy for requirements
Incidentals		
Airfare agency fee, hotel tax	Yes	
Gas for rental vehicle	Receipts required if $75 or more	If rental car includes any personal days, prorate gas
Checked baggage fee	Receipts required if $75 or more	1st bag only unless business reason for 2nd
Toll, Bridge, Ferry, Tunnel Fees	Receipts required if $75 or more	For each expense include date and dollar amount
Business telephone calls, faxes, internet	Receipts required if $75 or more	Only reimburseable if for business reason
Purchase of supplies while in travel status	Yes	Include reason for purchase and remember purchase should be tax exempt if within the state of Texas
Proceedings, publications, abstracts	Yes	
Visa fees for foreign travel	Receipts required if $75 or more	
Registration and Memberships		
Membership Dues	Yes	Membership letter must be approved to be allowable. Federal has special rules.
Conference Registration - includes workshops and tutorials	Yes	See TEES Travel Policy for requirements
Other		
Prospective employee travel expenses	See above for categories	In the comments, indicate the position for which the traveler is interviewing

Proof of Payment

- When reimbursing for a travel expense (not paid on a University/Agency credit card) in a category that requires a receipt, the receipt needs to show evidence that it was paid.

- Traveler cannot be reimbursed for tickets obtained with frequent flier miles, points, credits, or other incentive programs (must be out of pocket).

- A receipt that does not show proof of payment (i.e., evidence of the credit card having been swiped, or a zero balance) will not be accepted without additional information from the payee (e.g., credit card statement, cancelled check).

Adding Receipts to Concur

It is helpful to add receipts before putting expenses on a report. There are multiple ways receipts can be added.

Using Concur Mobile is an easy way for travelers to get receipts into their profile. Watch video "Using Concur Mobile" for instructions.

Receipts can also be added directly to an expense report line item. Watch video "Adding Expenses to a Report" for details.

Both videos can be found at https://it.tamus.edu/concur/training/

Adding Expenses on Expense Reports

- Create a new expense for every field you are claiming. *(Meals can be listed by daily totals or individually by transactions).*

- Use the mileage calculator for miles driven or upload your point-to-point mileage log as a receipt (i.e., attach it to your mileage line item).

- Hotels must be itemized by lodging rate and by hotel tax for each day. This can be done with the "nightly lodging expense" tab.

Think of an Expense Report like a Puzzle

Puzzle?

- Each category of the traveler's trip (e.g., airfare, hotel, conference registration, meals, etc.) is a puzzle piece.

- The pieces of the puzzle all need to fit together and make sense to you before you create / complete the report.

- In other words, look at the dates of each receipt and be sure you understand what happened during the trip before asking the traveler to submit.
    - An itinerary is always a great starting point!
    - Review the conference website - great resource for dates.
    - Communicate your questions with the traveler to make sure you can take pride in the document you create.
    - Example: if the dates of the air flight are 2/18 – 2/23, what are the dates of the conference? If it did not start until 2/22, find out if business was conducted on 2/19 and 2/20.
    - If you don't understand what you are submitting, neither will the auditor!

Report Header

Since each expense report is built from a TR, make sure you open the expense report header and review all the information for accuracy.

- City
- State
- Purpose of travel
- Travel dates
- Account number
- Travel classification, etc.

How Many Trips Should I Put on One Concur Expense Report?

- Just one!

- Unless you have multiple destinations on same trip (no return to HQ between locations) or a mileage log of local area travel, each report should be just one location.

- All expenses for one trip should be submitted on just one report (don't submit some expenses for a trip then do another Concur expense report later for the rest of the expenses – try to do all at one time but if extenuating circumstances, explain that on the second report so auditor knows to look at first report to see the rest of the PUZZLE pieces).

Accurate Dates of Travel

- Travel dates on expense report header need to be accurate and reflect the entire time period the employee was away from HQ (include personal days if applicable). This will flow over from the TR - view on expense report and fix if needed.

- If personal days are taken while in travel status, they must be noted on the Purpose and Benefit section of the report header (or in NOTES box or attach a day-to-day itinerary as a receipt image).

- Remember the puzzle concept!

Multiple Destinations

- Remember, if a trip involves multiple duty points, in-state, out-of-state and foreign travel will all have different travel classifications, so code each expense line appropriately!

  (We see a lot of trips that have in-state and out of state travel on same trip – so if the traveler went to both Dallas & Boston, the expenses related to Dallas would have a different travel classification than the expense lines for the Boston trip. Please look out for this – it is a time-consuming correction after the fact.)

- If multiple destinations before returning to HQ, itineraries are very helpful and watch for personal days between trips.

Combining TEES and Personal Business

- If a traveler combines personal travel with official state business travel, any meal, lodging, car rental, etc. expenses that were incurred on personal days cannot be reimbursed. Prorate:

    - personal days at hotel
    - airport parking
    - rental car gas / rental car charges
    - meals on personal days

- Travelers should not use a travel card in these situations. If they do, expenses will have to be marked as "Unallowable Charge" (A/R has to be involved to invoice the traveler to pay TEES back or if out of pocket expenses, it will decrease the amount paid to traveler).

Check box for Unallowable Charges i.e., personal charges that should not have been put on a TEES/University travel card

Combining Business and Personal Con't

- The reimbursement (or payment of) transportation expenses may not exceed the sum of the lowest available cost of transporting the employee from HQ to the duty point and back.

- Printed comparisons are required.

Airfare Cost Comparisons

- Should be done at the same time as the actual ticket purchase.

- If after the fact, then look at flights at least <u>2 weeks in advance from today's date</u> (preferably 21 days), airfare for the travel dates of business-only leg(s) and use the same airline and same departing/arrival airport.

- Example:

  - Traveler purchased airfare that included an extra non-business city but did not obtain a cost comparison for the business-only travel days.

  - The actual airfare (included combined business/personal) was departure on Monday, then they went to non-business city on Thursday and returned to HQ on Sunday.

  - The cost comparison flights should be at least 2 weeks from today's date, with departure on Monday and return on Thursday of the same week for only the HQ to business city and return (using same HQ and business airports as actual ticket).

Expense Reports (Submission)

- Once all claims are added and the required receipts are attached, you are ready to click the submit button. You'll find it at the top right of your expense report.

  - *If you are creating report for someone else, then you will see the "notify employee" button. Traveler must submit the Expense Report themselves.*

- After the traveler submits the report, it will then route to the appropriate account owners for approval before arriving in SRS and / or TEES Fiscal for processing.

Submission Continued

- Please note that if you are completing an expense report for another traveler you may only notify the employee one time through Concur.

- If report has been returned by Fiscal, after you make the corrections, the "notify employee" button will not reappear. Therefore, email or call the employee and let them know the expense report is ready for re-submission.

90 days

- *All travel expenses (credit card charges and out of pocket) must be adequately accounted for within 90 days.*

- This means submission of a Concur expense report within 90 days of travel end date (best practice is 30 days).

- If not submitted within 90 days of travel end date expenses become tax reportable income to the employee and a completed <u>tax withholding form</u> **must be attached** to the expense report.

- You must address this topic either with the tax withholding form and/or complete the over 90-day explanation field on the report header.

- If not submitting the tax withholding form, add a comment with a detailed explanation why the report was not submitted within the 90-day deadline.

- Best practice is to make sure your ABA has discussed the taxation with the employee, so they are not caught off guard.

90 Days continued

- When travelers turn in receipts to your department business office, <u>please date stamp receipts!</u>

- Then if the expense report is not created within 90 days, we have an exception on which to not tax the employee.

- However, if the expense report is not submitted within 90 days of the end date of travel and it has travel card transactions, you run the risk of the travel card being suspended until the report is both submitted and approved.

- Please remember that charges on an agency/university travel card are initially paid on a Fiscal Office account (TAMU or TEES) and the charges are not moved to the proper account until the Expense Report is submitted and approved.

TEES Tax Withholding Form Process

- Use the Engineering Payroll "Request for Tax Withholding on Non-salary Compensation Items" form on all CC28 funded expenses that require taxation.

- Choose Travel Reimbursement > 90 days as the Emolument Code.

- Attach the completed tax withholding form to the Concur expense report.

- As a reminder when filling out the form, TEES research accounts cannot be used as the "account number" on the form. A local account needs to be put on the form, regardless of the account number that paid the Concur report (i.e., the account used for taxes is often different from the account used for the expenses).

- If you have questions about accounts that can be used on the Request for Tax Withholding form, please contact Karen Gregory.

Lodging and Meals

Lodging on TEES Travel Policy

- Travelers may be reimbursed for the actual costs of reasonable and necessary lodging at single room rates outside of their headquarter city. Travelers are encouraged to review GSA rates and obtain lodging near that dollar amount.

- Itemized receipts for lodging are required. The receipt needs to include name and address of the commercial lodging establishment, name of traveler, single room rate, and daily itemization of charges, along with proof of payment (if travel card not used).

What is "Single Room Rate"?

- If hotel receipt shows 2 people in the room, find out who lodged with the traveler - another employee or personal guest?

  - If personal guest (i.e., spouse), determine if the hotel had an additional charge for the second person. This typically means calling the hotel and asking (remember the puzzle). Note the answer in Concur. If extra charge, then itemize and mark that portion of the expense "unallowable" (remember to prorate hotel taxes appropriately).

  - If hotel guest is another state employee, you will need a certification statement from the non-paying state employee (signed statement or email from them). See slides on certification statement topic later in presentation.

  - If traveler really lodged alone in the room, please note the hotel error in Concur as a comment.

Hotel Taxes – All Funds

- Employee travelers are exempt from Texas state hotel occupancy taxes. (i.e., TEES can't pay this tax at hotels in Texas).

- Employees must present a Texas Hotel Occupancy Tax Exemption Certificate to the hotel desk clerk at the time of check-in when traveling in Texas. The form can be found on the TEES Travel website under Travel References & Forms.

Recap:

- In-State Lodging:
  - Exempt from paying the State Hotel Occupancy Tax (6%)

- Out-of-State Lodging:
  - Not exempt from paying any taxes

In State Hotel Tax Exemption

12-302
(Rev 2-17/19)
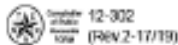
TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

THE TEXAS A&M
UNIVERSITY SYSTEM

SELECT NAME OF THE PURCHASING AGENCY
FROM DROP-DOWN LIST:

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card of direct billing). This certificate does not need a number to be valid.

Name of exempt entity	Exempt entity status (Religious, charitable, educational, governmental)

Address of exempt organization (Street and number)	City, State, ZIP code

GUEST CERTIFICATION: I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

Guest Name (Type or Print)	Hotel Name

Guest Signature Below:	Date

Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.

☐ **Education Entities.** This category is exempt from state hotel tax, but not local hotel tax. *Details of this exemption category are listed below.*

Hotel Booking Website Tax Issue

- When using online booking tools such as Airbnb, VRBO, Expedia, Priceline, Orbitz, etc., ALL taxes are included.

- When the lodging is in Texas, it is almost impossible to get these taxes refunded but TEES has no source of funds to pay the state occupancy tax portion.

- Please discourage the use of these sites when traveling in the state of Texas as the 6% state occupancy tax can not be reimbursed/charged on TEES funds (i.e., traveler will be responsible for the expense).

How Many Nights of Lodging are Reimbursable?

❖ Lodging expenses incurred the night before state business begins and the night after state business ends are reimbursable.

❖ Lodging expenses incurred more than one night before or after state business begins or ends are generally not reimbursable.

❖ Departments are responsible for determining how many nights are appropriate for the travel situation within these guidelines.

Examples for How Many Days of Lodging are Reimbursable:

If business ends on a Thursday, Thursday night's lodging is allowable. Lodging for Friday night will not be allowable unless a cost savings can be proven (quotes at booking time required) or CFO approval attached for justification of the extra night.

If business begins on a Monday, Sunday night's lodging is allowable. Lodging for Saturday night will not be allowable unless a cost savings can be proven (quotes at booking time required) or CFO approval attached for justification of the extra night.

Follow the change/cancellation fee line on grid for eligible accounts after CFO approval obtained.

Sharing Lodging Receipt Requirements

- Each employee must claim their share of the lodging expense.

- The preferred method is for each traveler to <u>pay</u> their share (i.e., split at time of checkout).

- If the name on the lodging receipt is different, then the employee must provide proof that the expense was incurred. Proof may be credit card slip, credit card statement, canceled check, or receipt from the other individual. This is easy when using an agency issued travel card.

- If one employee pays the entire hotel expense, then a certification statement (see single room rate slide) is needed from the non-paying employee.

Meal Reimbursements

- Travelers may be reimbursed for the **actual cost** of meals up to the applicable Federal domestic maximum GSA rate for the location (no receipts are required in this case).

- Meal reimbursement includes the actual cost of reasonable and necessary food, non-alcoholic beverages, gratuities, taxes, and other incidental expenses (fees/tips given to porters, baggage carriers, bellhops, hotel maids, etc.).

- If any one meal is $75 or more, a receipt is required.
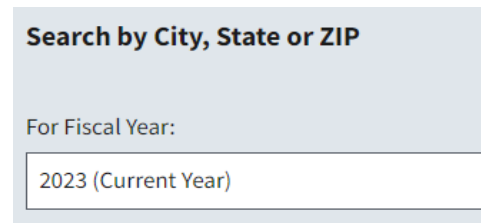
Meal Reimbursements
GSA selection

- Mark the appropriate GSA meal rate on the Concur expense report header. Please remember that this should only include the meal rate from the GSA website, not the hotel amount or the combined amount.

GSA Meal Rate

59.00

- Select the correct fiscal year on the GSA website - rates update on Federal fiscal year which starts Oct 1. Use rates based on the dates the trip.

Search by City, State or ZIP

For Fiscal Year:

2023 (Current Year)

Meal Reimbursement – GSA over $75

- If the meal GSA rate exceeds $75, then we need an extra step taken if the employee is claiming over $75 in meals for one day and meal receipts not provided (or travel card used).

    - Add comment "no single meal equaled $75 or more" (if this is true).

    - Below is the meal GSA for NYC. It shows $79 so a statement like the above is needed if your traveler spent the full GSA rate on a single day of meals and meal receipts not provided or meals paid for on a travel card.

Meal Reimbursements Over GSA

If a single day of travel meals exceeds the GSA maximum for the location, then with the full day's receipts, travelers may be reimbursed for the actual costs of reasonable and necessary meals and gratuities for that day. In other words, the entire day's meals and tips must be substantiated with receipts (or charged to an agency issued credit card) if the GSA maximum is exceeded.

Time saving hint: If your travelers will use the ExpenseIt feature within the Concur Mobile app to capture a receipt image, Concur will create the expense for them and attach the receipt.

Can Delegates Import Receipts?

Yes!

A delegate can email a receipt image to receipts@expenseit.com and put their user's verified email address in the subject. ExpenseIt will process the image and will send it to Concur to assign to the user whose verified email address is referenced in the subject. The user must have a verified email address in their profile. Once in Concur, it can be imported to a report.

Meal Reimbursements Cont'd

- Travel meal reimbursements are for the traveler's meals only. Sales tax is allowed on travel meals.

- Alcoholic beverages (and prorated tax/gratuity) are unallowable and must be deducted before submitting a claim as a travel meal reimbursement.

- An employee may not be reimbursed for meals when traveling on official business that does not require an overnight stay unless the meal is considered a business meal and is classified and substantiated as such (IRS 5 Ws, allowable account charged, etc.).

Business Meals in Travel Status

- Business meals that occur <u>during travel</u> should be added to the Concur expense report, not paid through AggieBuy. Either include the TEES Business Meal/Food form or explain the IRS required five W's: who, what, where, when, and why in the comments.

- Remember, business meals within Texas paid on a travel card (or Pcard) are tax exempt – a sales tax exemption certificate should be provided to the establishment and no tax placed on the card (or see Expenditure Grid "Sales Tax – Payment to Vendor" row if department wants to pay the sales tax).

- Business meals are not considered travel meals and therefore will require a receipt as documentation no matter the dollar amount.

Lodging and Meals on State Travel Guidelines

State Travel Management Program

The State of Texas has developed the State Travel Management Program (STMP) in an effort to reduce the cost of travel.

STMP contracts and other resources can be found at:
https://comptroller.texas.gov/purchasing/programs/travel-management/

All travel expenditures paid from **state funds** are required to adhere to STMP guidelines and contracts, unless defined as a valid exception.

Lodging on State Travel Guidelines

- Texas has a program called Hotel Engine. It does not integrate with Concur. On State funds, please make sure the nightly rate paid at a hotel is GSA rate or lower. Any higher amount must be moved to local funds.

- If lodging is not obtained at the duty point, lodging expense should not exceed the GSA for duty point, unless unable to obtain reasonable lodging within duty point (business reason must be explained in Concur comments).

Meals and Lodging Rates on State Funds

GSA meal and lodging rates schedule:
   http://www.gsa.gov/portal/category/21287

Lodging: Actual cost of lodging up to the GSA rate for destination

Meals: Actual cost of meals up to the GSA rate for destination; tips/gratuity cannot be paid on funds that follow State rules

If destination city/county is not listed on the GSA site, use the "standard rate" for that state as listed on the GSA page.

For the Texas in-state lodging allowance, if the destination city/county is not listed, review this site which is updated each year:

https://fmx.cpa.texas.gov/fmx/travel/textravel/rates/current.php

Meals on State Travel Guidelines

- Actual cost of meals up to the GSA rate for destination.
  (TEES only reimburses for actual meal expenses up to a maximum.
  Per diems are not paid.)

- If lodging is not obtained at duty point, meal expense reimbursement may not exceed the **lower** of:
  - Maximum meal GSA for the duty point; or
  - Maximum meal GSA for the lodging location.

- Special Provision (if business reason is provided on the voucher):
  If lodging is not obtained at duty point *because reasonable lodging was not available within duty point*, meal expense reimbursement may not exceed the **greater** of:
  - Maximum meal GSA for the duty point; or
  - Maximum meal GSA for the lodging location.

Transportation

Reimbursements for Mileage

Travelers who drive their own vehicles for in-state travel may be entitled to mileage reimbursement.

- The mileage reimbursement rate covers all fuel, maintenance, insurance, transportation, and operating costs.

- Damage to privately owned vehicles used for TEES business is covered by the traveler's private insurance.

- TEES does not assume responsibility for deductibles or other uninsured loss to the vehicle.

The number of miles traveled by an employee for state business may be determined by either:

Concur mileage calculator for miles driven

-OR-

Actual odometer readings with specific point to point itemization as a receipt (attach it to your mileage claim in Concur). Sample log on next slide.

Sample Mileage Log

Mileage log for: Mary Doe

Designated HQ: TSHB, College Station TX

Example A, option 2

Date	Description	Address From	Address To	Mileage
4/1/2009	residence to IAH to catch flight to Boston	residence-3204 Oakside, Bryan TX	IAH Houston airport	102.0
4/4/2009	Return to residence	IAH Houston airport	residence-3204 Oakside, Bryan TX	101.5
Total Mileage Recorded:				203.5

Mileage

- Mileage will be calculated to and from the traveler's headquarters to the business destination or from an alternate location such as residence, if applicable.

- Mileage for traveling between the place of lodging and a place of entertainment, visiting friends/family, sightseeing, or shopping is not reimbursable.

- While in travel status, mileage claims for travel between lodging and restaurants must be reasonable distance considering all relevant business circumstances.

Mileage Rate

- Mileage will be reimbursed at the rate set by the IRS for business travel.

- Concur mileage calculator will select the proper rate based on the date of the line item. If travel crosses rates (at end of calendar year), you will need to list the mileage by day.

- If traveler drove personal car using STATE funds, there must be a <u>Rental Car vs. Mileage Reimbursement Calculator</u> attached as a receipt image in Concur. This is required to determine whether it is more cost effective to rent a vehicle vs driving personal vehicle. Reimbursement is limited to the most cost-effective method.

Four-Per-Car Rule

On State funds, when employees from the same agency travel on the same dates with the same itinerary, they **must coordinate travel**.

When four or fewer employees travel on the same itinerary, only one may be reimbursed for mileage.

When more than four employees travel on the same itinerary, only one out of every four may be reimbursed for mileage.
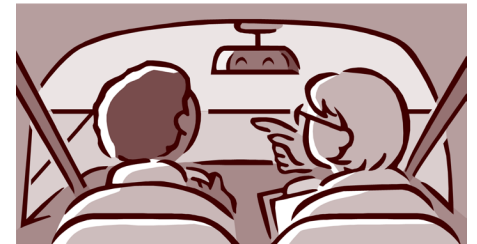
Rental of Motor Vehicles

Rental vehicles should be used to obtain economical or practical transportation, i.e., when it would cost more to travel by privately owned vehicle, taxi, bus, etc. It is recommended to use rental vehicles due to the personal liability issues.

Reimbursable costs include:

- Applicable taxes and similar mandatory charges.

- LDW (loss damage waiver or comprehensive) and liability insurance – make sure to take if not included in rate.

- Can reimburse for up to 4 door full size on TEES and State policy. If car class used is above full size, the traveler must provide a justification.

- GPS not allowable on State Policy.

Charges for liability insurance supplements, personal accident insurance, safe trip insurance, and personal effects insurance <u>are not reimbursable</u> for domestic travel.

Contract Vendors

- Contract vendors are indicated in the Concur booking tool as preferred vendors and will include the contract rates.

- If reserving outside of Concur the rate number will need to be provided to obtain contract rates. Please contact a TEES Travel auditor for the contract number.

  ❖ Enterprise/National

  ❖ Hertz

Contract Rental Car Companies

❖ When traveling on State funds, employees must use a State Contract Vendor or show proof that rate was lower than State Contract (see rate on State site).

❖ Upon making reservations, provide TEES or TAMU contract identification number. These rates can and should be used even when traveling on TEES Travel Policy.

❖ LDW and liability insurance are included on most contract rentals.

Rental of Motor Vehicle – Federal Funds

- Federal funds are accounts that start with a 5.

- Federal policy only allows up to a midsize car (compact, economy, intermediate, standard).

- If full size or larger vehicle, please provide a business or special need justification.

Motor Vehicle Rental Exemption Certificate

Rental vehicles in the state of Texas include a 10% motor vehicle rental tax. As employees, we are exempt from this tax. Reimbursement / payment of the 10% Texas Motor Vehicle Rental Tax is not allowed on TEES funds.

It is very important that your travelers know to **take this form to the rental car company and ask for the exemption when picking up a vehicle!**

Motor Vehicle Rental Tax Exemption Certificate

THE TEXAS A&M
UNIVERSITY SYSTEM

SELECT THE APPROPRIATE AGENCY FROM THE DROP-
DOWN LIST: [▼]

THIS EXEMPTION CERTIFICATE IS <u>NOT</u> VALID FOR TAX-FREE REGISTRATION.
THIS EXEMPTION CERTIFICATE <u>MUST</u> BE ATTACHED TO THE RENTAL CONTRACT.

Make of Vehicle [   ]   Motor or Vehicle Identification Number [   ]

Model Year [   ]   Body Style [   ]   License Number [   ]

The undersigned claims exemption from payment of motor vehicle gross rental receipts tax under the Taxes of Sale, Rental and Use of Motor Vehicle Law (TEX.TAX CODE ANN.ch.152), on the rental of the above described motor vehicle from:

Name of Rental Company [   ]

Address [   ]

City, State, ZIP Code [   ]

Renter Claims this exemption for the following reason:

☐ **A Public Agency** - A public agency is exempt from motor vehicle rental tax. A public agency includes the federal government; a department, commission, board, office, institution or other agency of the state of Texas or of a county, city, town, school district, hospital district, water district or other special district, authority or political subdivision created by or pursuant to the constitution or the statutes of this state. An organization may receive federal or state funds and still not be entitled to an exemption from motor vehicle rental tax.

I declare that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

Name of tax-exempt person or organization [   ]

Authorized Person
Sign Here: [   ]

Address
(Street & Number) [   ]

City, State, ZIP Code: [   ]

Rental Vehicles Receipt Requirements

The final original itemized receipt issued by the rental company must include the following:

- ❖ the name of the rental company,

- ❖ the name of the employee renting vehicle,

- ❖ the starting and ending dates of the rental,

- ❖ an itemization of the expenses incurred, and

- ❖ proof of payment (when not on an agency travel card).

Rental Car or Mileage Reimbursement Requests for Out-of-State Travel

- If a personal vehicle or a rental car is driven <u>out of state</u> (as opposed to flying), a business reason is needed to explain why a flight was not taken.

- Attach advance airfare quote if reason is lower total cost. Remember, TEES must minimize the amount of travel expenses reimbursed by ensuring that each travel arrangement is the most cost-effective considering all relevant circumstances.
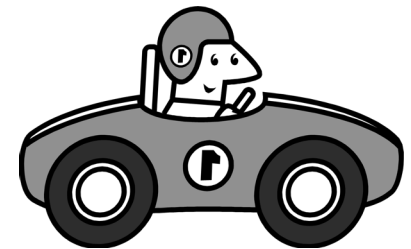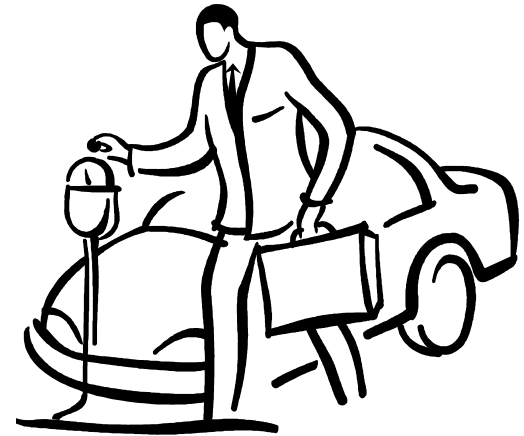
Parking

The following information is needed in Concur for parking expenses:

- Date of each parking expense,
- Dollar amount of each occurrence,
- And location explanation of each occurrence (parking for conference, parking at airport, parking for lunch, etc.).

Receipt required if single charge
is $75 or more.

Taxi, Shuttle Services, Limos, Bus Fares, Subways, Tolls

- Taxi, shuttle services, limos, bus fares, and subway expenses must include the point-to-point description, date, and dollar amount.

- Tolls must list each day the expense was incurred, and the amount of the expense incurred each day.

- Based on IRS guidelines receipts are required for any single fare or expense that is $75 or more.

Tolls

- Remember to not just submit as a lump sum for multiple days with no breakdown of cost per day - unless the receipt with breakdown is attached.

- For tolls associated with rental cars, obtain receipt with a breakdown here:

https://htallc.com/en/tollpass/home

or

https://www.platepass.com/receipt/Receipt.aspx

Airfare Ticket Receipt Requirements

Original and complete airline ticket receipt/passenger receipt required - it needs to include the following level of detail:

- the name of the employee and airline,
- the ticket number,
- the class of transportation,
- the travel dates,
- the amount of the airfare,
- the origin and destination of each flight, and
- proof of payment if paid out of pocket (use employee travel card to avoid).
  (passenger itinerary alone is unacceptable; the receipt with proof of payment is required.)

Air Travel

First/business class airfare may not be purchased without additional documentation (DH written approval of a business reason) and must be charged to a proper account.

See expenditure grid:

EXPENDITURE
Travel Related Expenditures (Employee)
Business Class Airfare (w/approved business reason)

Frequent flyer miles or discounts obtained during official business may be used by the traveler for private purposes, as long as no additional expense was incurred to obtain them.

Preferably, airfare tickets are placed on a travel card.

Upgraded Classes of Economy Seats - Two Types

- **<u>Premium</u>** economy seats include not only more space but also amenities (e.g., free checked bags, free alcohol, free hot meal). This type of seat class is measurably more expensive than an economy ticket. These classes of seats will follow business class rules (DH written approval of a business reason) and must be charged to a proper account per the expenditure grid. Be sure to attach the approval to the report.

- Economy Plus (United) or Main Cabin Extra (AA) seating charges are allowed on local funds but can not be paid on State or federal funds.

- Remember, per Federal Travel Policy, airline upgrades (aisle seat, extra legroom, etc.) CANNOT be reimbursed if it is the traveler's personal choice.

Air Travel on State Funds

- Listing of State contract air fares by city is available at STMP website. The fare basis codes of "YCATX" and "_CATX" are used when booking state contract airfares.

- Airfare MUST be paid on an agency issued travel card. If not on employee travel card, it MUST be paid on LOCAL funds.

- If flight is purchased less than 2 weeks prior to the departure date, justification as to why must be explained in Concur.

Airline Changes and Exchanges

- When an airfare ticket has the payment method shown as "Miscellaneous", "Exchange", "Certificate" or "Voucher", this means that the flight was changed and/or an airline credit voucher was used (i.e., the traveler had a previously cancelled trip and is now applying that credit towards a new flight).

- In cases of a flight being changed OR a prior trip cancelled and the credit used for a new trip, attach the original flight ticket that shows the original proof of payment, in addition to the NEW airfare receipt for the trip actually taken.

- Provide the report key # where the original trip was paid, in cases of a trip cancellation.

Unused Credits

- How does a traveler know if they have CTP airfare credits to use for future travel (if Concur booking tool was used)?

- Look on the Home Page of Concur, within the "Travel" tab.
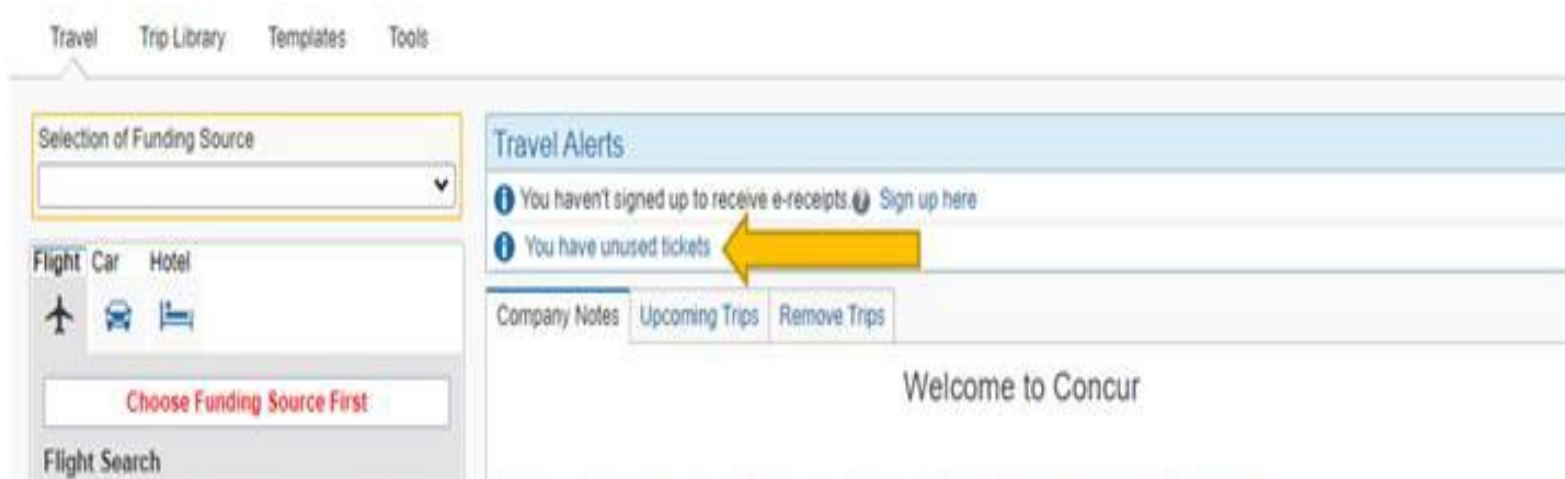
More Expense Types

Checked Baggage Fees

- A traveler can be reimbursed for the checked baggage fee for one piece of luggage.
  - A second bag fee will only be reimbursed if a specific business reason is stated on the voucher. Remember the puzzle concept!
  - Overweight and oversize baggage fees will also require a business reason to be reimbursable.
- Receipts are required if the expense is $75 or more.

Conference Registration Fees

- Reimbursement to individuals for registration is only allowed after the conference has occurred.

- Registration should be put on an agency issued travel card (not payment card, if it can be avoided) or paid through AggieBuy directly to the vendor.

- For virtual conferences (no travel taken), charge should be placed on payment card or through AggieBuy, if possible.
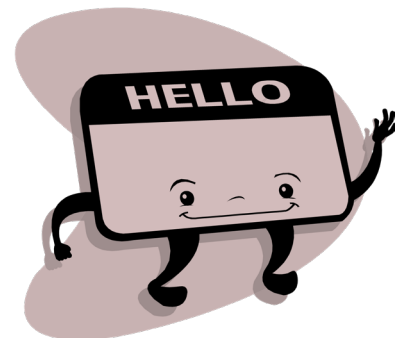
Conference Registration Fees (cont)

Payment of registration fees require the following:

- Full name of conference (no abbreviations allowed),

- Name of attendee,

- Dates of conference,

- Optional conference meals are handled as a travel meal expense and subject to applicable GSA maximum rates.

Laundry

Expenses incurred for laundry, cleaning and pressing of clothing are reimbursable within the United States (including Alaska, Hawaii, U.S. Territories, and Possessions). However, the employee must incur a minimum of four (4) consecutive nights at the place of lodging (on business travel) to qualify. A receipt is required if $75 or more.

Laundry expense is not allowed on State funds.

Other Travel Issues

What Should I do if I see an Airline Change Fee on a Ticket (or no-show hotel, etc.)?

1. Ask the traveler why there was a change / cancellation charge (if you don't already know the reason)
2. *Explain the charge* on the comment field in Concur
3. Determine if the reason follows the TEES change fee policy (next slide)
4. Figure out what account to use for the change fee (see expenditure grid)

Note: This document serves as a general guideline to assist divisions in voucher preparation. It does not constitute an official audit or compliance document. All expenditures on TEES fund sources remain subject to fiscal audit and compliance. Any reimbursement for expenditures not specifically listed on this grid will be reviewed by TEES on a case-by-case basis and could be subject to limitations on only certain funding sources. Sponsor approval does not supersede TEES review and approval.

EXPENDITURE	General Revenue, State Account 1xxxxx except next column	TERP, ARP, NPI, Water Seed Grant, Wildfire Prevention 160xxx-163xxx, 170xxx	PUF 26xxxx	Incentive 230xxx-234xxx, 239xxx	Startup and Initiatives 220xxx, 222xxx-225xxx, 235xxx	Local Development 208xxx, 221xxx	Service Accounts 280xxx(external), 27xxxx(internal)	Cost Sharing (Matching) 210xxx	Contract Research 4xxxxx-5xxxxx EXCEPT Consortia	Consortia CT attribute in 400100-400299	Short Course / Membership 207xxx, 250xxx-253xxx	Endowment 246xxx-247xxx	Fixed Price Balance 211xxx-212xxx	Restricted Gift 5xxxxx	Unrestricted Gift 206xxx	Admin 205xxx	Royalty and Misc Income 201xxx-202xxx
Travel Related Expenditures (Employee)																	
Business Class Airfare (w/approved business reason)	No	No	No	No	No	No	No	No	Srs	Srs	DH/F	DH	DH	DH	DH	DH	DH
Change/Cancellation Fees (when not complying with standard TEES Travel Policy)	No	No	No	No	No	No	No	No	No	Srs	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Faculty Development Leave (travel expenses)	No	No	No	Yes	Yes	Yes	No	A	Srs	Srs	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Foreign Travel	No	No	No	E	E	E	Rel/E	A/E	Srs/E	Srs/E	E	E	E	E	E	E	E
Sales Tax-Employee in Travel Status (parking,internet,food) (excludes business meals and purchase of goods)	No	No	No	Yes	Yes	Yes	Yes	A	Srs	Srs	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Change Fee / Cancellation Charges

A state agency may pay or reimburse a state employee for a cancellation charge if:

♦ the charge is incurred for a reason related to state business; or

♦ the charge is incurred for a reason related to state business that could not be conducted because of a natural disaster or occurrence; or

♦ the employee was unable to use the transportation, hotel, etc. because of an illness or a personal emergency (sick leave eligible).

If your department choses to pay or reimburse for a change fee / cancellation that is not documented to comply with one of the above three choices, see "Change/Cancellation Fees" line on the Expenditure Guidelines Grid for allowable accounts.

Trip Cancellation/Interruption Insurance

- Trip protection insurance (Cancellation/Interruption) generally should not be purchased.

- Purchase of this insurance requires a business justification demonstrating why it's likely that the trip would be cancelled/interrupted. Potential weather event is typically not a legitimate reason unless the weather event is both likely to occur and would result in the business not being able to be performed.

- Travelers should also read carefully the covered events of the insurance they purchase as many events that could lead to cancellation/interruption are not typically covered by this insurance.

What Does that Mean for You?

- Since TEES will reimburse additional airfare costs and change fees incurred for business reasons, airfare ticket insurance can only be purchased if a business reason is <u>foreseen</u> to require a change to the flight itinerary.

- Both the business reason for the insurance and a cost savings statement regarding insurance purchase vs. airfare change fees (documentation showing the change fee cost for the airline flown) need to be provided with the report (and only airfare ticket insurance is allowable, not any beneficiary-type policy).

- If there is no business reason, the expense should be marked "Unallowable" and/or subtracted from airfare cost/deleted from report.

- For foreign travel, the CISI program should be used (slides coming up).

Packaged Travel Arrangements

- The cost of each type of travel (airfare, hotel, rental car) must be separated on the expense report.

- Each travel type is reimbursable only to the extent it would have been reimbursable had it not been included in a package.

- Don't forget to remove State of Texas Hotel Occupancy Tax and/or Motor Vehicle Rental Tax if travel is within the state of Texas.

Travel to Washington, DC

On State funds, if a trip to **Washington, D.C.**, involves activities to obtain or spend federal funds or impacts federal policies:

- Office of State-Federal Relations (OSFR) must be notified at least 7 days prior to departure date.

- Complete OSFR form which is linked in Concur.

Travel Classification – Washington D.C.

Notice warning message (yellow yield sign) below.

Visitors

- Concur expense reports should be used to pay all travel expenses – not just employee or student travel.

- If guest speakers or other independent contractors (IC) have out of pocket travel expenses (receipted), these need to be reimbursed via Concur, (not AggieBuy); use FAMIS External VID field on the report header.

- If paying a <u>combination</u> of receipted and unreceipted expenses (e.g., speaker fee), put through AggieBuy with an independent contractor form. In AggieBuy you will create a separate line item for the fee (and other unreceipted items) since they are coded differently than receipted expenses and have tax implications. All unreceipted expenses (i.e., the speaker fee) are subject to IRS 1099-NEC taxation.

- If fee is being paid separate (invoiced alone), then pay the fee in AggieBuy and the <u>receipted travel expenses in Concur</u>.

Certification Statements (Why)

- This is needed when one employee pays another employee's travel expenses. WHY?

    - Because the non-paying employee(s) misses the step to certify their own travel expenses.

    - Therefore, a certification statement from the non-paying employee(s) is required (attach email from each non-paying employee in payee's report receipts).

Certification Statements (What)

- **The certification statement must include the following**

  - Business travel location,
  - Travel dates,
  - Name of paying employee,
  - Expenses paid (vendor and amount),
  - and the "I certify" statement (next slide).

- **An email from the non-paying employee is preferable.**

- Note: without the above detail, the non-paying traveler is not certifying specifically THIS trip and THESE expenses.

"I Certify" Statement

I certify these expenses are true, correct, unpaid to the best of my knowledge, and I will not request personal reimbursement for the expenses listed. I certify expenses were incurred in the course of conducting official business, research, or other sponsored activities, and are properly chargeable to account(s) listed. I further certify no alcohol was purchased in association with expensed meals, or if so, receipt(s) provided, expenses marked appropriately, and business purpose of the alcohol documented on the report.

Foreign Travel

Foreign Travel Tips

Foreign travel must be for the benefit of the State of Texas and any personal benefit thereby accrued must be solely incidental to the official purpose of the travel.

Sponsors differ in defining the term "foreign" so when traveling on SRS managed accounts, travelers should contact the SRS Project Administrator to be sure the contemplated travel is correctly classified.

State Funds cannot be used for foreign travel.

Remember to follow foreign TR rules discussed earlier.

TAMUS Assistance Abroad Program

CISI is a 24-hour travel and security assistance service for faculty, staff and students who travel to international destinations on official business. CISI manages a wide range of requests including lost passports, physician referrals and complex medical and security evacuations. It is important that system employees are aware of the resources available to them for safe and efficient travel.

See TAMUS Assistance Abroad Program website for details.

This program is why we don't typically pay for other 3rd party travel insurance.

Foreign Travel Meal Rates

- For foreign travel location applicable rates, obtain from the State Department at https://aoprals.state.gov/web920/per_diem.asp

- In order to comply with IRS requirements, for all foreign travel, a receipt will be required for any single meal that is $75 or more.

- Example: If meal GSA is $100 and claiming $99, add comment "No single meal is $75 or more", if accurate.

Foreign Travel - Receipts

Receipts submitted in a foreign currency
must be converted to US dollars

- Use the foreign currency converter built into Concur. Be sure to enter accurate transaction dates (date travel expense was paid).

OR

- Pay actual US dollar amount paid by attaching the traveler's credit card statement as a receipt image in Concur and entering the US dollar amount paid into Concur.

Foreign Travel – Other Differences

- As laundry/dry cleaning expenses are already included in the incidental calculations, separate claims for laundry on foreign trips are <u>not</u> allowed.

- When leasing vehicles in foreign countries, it is advisable to purchase all available and reasonable levels of insurance including Personal Accident Liability Insurance (PAI). All other rental requirements are the same.

Fly America Act

- Generally, if a traveler is traveling on funds provided by the federal government, he/she must use a U.S. flag carrier (an airline owned by an American company), regardless of cost or convenience.

- If you are scheduling international travel that is federally funded (check with SRS if you are not sure if your sponsor is Federal), you must ensure that all flights, where possible, are scheduled on U.S. flag carriers or on foreign air carriers that code share with a U.S. flag carrier.

- See "Fly America Act" policy. Pay on local funds if not compliant. *This is a department responsibility to be checking this topic.*

Conservation of Funds

A state agency must minimize the amount of travel expenses reimbursed by ensuring that each travel arrangement is the most cost-effective considering all relevant circumstances.

Tex. Gov't Code Ann § 660.007

Housekeeping

- The department business officer creator is the liaison between TEES Fiscal personnel and the traveler.

- Please do not simply forward our emails to the travelers. Please assist your travelers and you respond back to the auditor. We have trained you, not them, on processes such as airfare cost comparisons, accounts that can pay for change fees, etc.

- If a report has been returned in Concur, you need to add all requested information/documentation directly to the report and resubmit the report through Concur (i.e., do not email / campus mail us the documents).

More Housekeeping

- Remember, each Concur expense report costs about $5 to submit. Please do not submit small straggling expenses on their own report - try to add to another report for that traveler, if possible, within 60 days.

- Do not submit the report until AFTER the trip has been completed and all travel card charges have fed into Concur (usually within 5 days of last travel card swipe).

- Travelers should confirm that all travel card charges related to this trip are accounted for on the expense report before submitting it.

- Make sure required receipts are attached.

- Look at warning messages (exceptions) at top of report before you complete.

Exceptions			
Expense Type	Date	Amount	Exception
N/A			⚠ This report was not submitted within 90 days of the travel end date. Be sure to evaluate Over 90 Day Explanation or ensure documentation for tax withholding is provided.

Exceptions			
Expense Type	Date	Amount	Exception
Personal Ca...	01/11/2...	$91.26	⚠ When Mileage is claimed using a state account the State's Rental Car Calculator must be filled out and attached to the report. That form may be found here: https://fmx.cpa.texas.gov/fmx/travel/mileage/index.php .
N/A			⛔ Code: 28ARATTC, Level: 99; All TEES Travel requires pre-approval via the Concur Travel Request. Please click Details>Report Header, then scroll down and click "Add" to see a list of approved requests available to attach to this report.
Personal Ca...	02/21/2...	$237.51	⚠ Code: MILEOVER, Level: 51; Entered mileage is greater than the calculated Google mileage.

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